The Institute of Internal Auditors

2017-2018
North American Chapter Manual

Revised February 2017

Prepared as a reference tool for chapter leaders in: Aruba, Bahamas, Barbados, Bermuda, Canada, Cayman Islands, Curacao, Guyana, Jamaica, Puerto Rico, Trinidad & Tobago, Turks & Caicos, and United States.

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Dear Chapter Leader:

On behalf of the Chapter Relations Committee (CRC) and The Institute of Internal Auditors (IIA), I would like to thank you for taking on the important leadership role during the 2017-2018 chapter year. Developing, leading and supporting successful chapters are key ingredients in strengthening The IIA and continuous growth and value of the internal audit profession.

Your involvement and strong leadership within your chapters are vital to our efforts to enhance, strengthen, and provide value to every IIA member.

This North American Chapter Manual (Manual) was a collaborative effort between the Chapter Relations Committee and IIA Chapter Relations teams. Its purpose is to provide the essential information you need to organize, guide, lead, and sustain an effective chapter through a variety of activities each year. This is the “go to” source for your chapter operations.

This Manual should be shared with fellow Board members and chapter volunteers for review and reference to help assure continuity of the IIA mission and goals.

Your suggestions are welcomed to ensure this Manual is a beneficial tool for all. As “One IIA” we look forward to working together in support of the IIA and the internal audit profession.

Should you have any questions or concerns, please do not hesitate to contact The IIA’s Chapter Relations team at ChapterRelations@theiia.org.

Respectfully,
Christy Decker, CIA, CRMA
Chair, Chapter Relations Committee
OVERVIEW

ETHICAL GUIDANCE AND EXPECTATIONS

A hallmark of the profession of internal auditing is the commitment to The IIA Code of Ethics (Code) ([Appendix 50](#)) which governs our actions as IIA members and chapter officers. It is critical that we all work to protect the integrity and reputation of the profession. As a leader, you are responsible for being aware of the Chapter Code of Ethics statement ([Appendix 44](#)) and immediately reporting any conduct that may be in violation of the Code. If additional guidance is needed, IIA leaders should contact Ethics@theiia.org.

If a violation needs to be reported, a Complaint of [Alleged Violation of The IIA Code of Ethics form](#) should be completed. This complaint must be signed. The IIA does not accept anonymous complaints or complaints filed verbally or via fax. While The IIA may make reasonable accommodations to protect the identity of the complainant if appropriate and requested. The IIA cannot guarantee anonymity in any case.

IIA GLOBAL HEADQUARTERS

The IIA has a permanent professional staff at IIA Global Headquarters (HQ) in Altamonte Springs (Orlando), Florida, USA to provide a variety of services designed to serve the professional needs of internal auditors globally. HQ can be reached at: T. 407-937-1100, F. 407-937-1101. E. CustomerRelations@theiia.org.

MISSION

To provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organizations.
- Provide comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programs.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.

STRUCTURE

IIA MEMBERSHIP

The IIA is a global professional association with over 185,000 members in more than 190 countries around the world.

VOLUNTEER ORGANIZATION

IIA members are served at the volunteer level by the Global Board of Directors, twenty (20) committees, and more than two hundred seventy (270) chapters and institutes. This includes one hundred sixty-two (162) chapters in North America: one hundred thirty-nine (139) in the United States, twelve (12) in Canada, and one (1) each in Aruba, Bahamas, Barbados, Bermuda, Cayman Islands, Curacao, Guyana, Jamaica, Puerto Rico, Trinidad & Tobago and Turks & Caicos.

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GLOBAL BOARD OF DIRECTORS

The IIA is governed by an elected Global Board. The Global Board comprises ten (10) members of the Executive Committee, six (6) directors-at-large, ten (10) institute directors, ten (10) North American directors, the chair of the Audit Committee, and the IIA President and CEO. The Executive Committee assists the Global Board in overseeing the affairs of The IIA and acts for the Global Board between Board meetings on any matter which requires immediate attention and does not, according to the Institute of Internal Auditors (IIA) Bylaws, require full Global Board consideration. The Executive Committee comprises eight elected officers and two past chairmen of the Global Board.

NORTH AMERICAN (NA) BOARD

The IIA Bylaws establish the NA Board as a committee of the corporation. It is granted certain authorities by the Global Board to address the needs of North American (NA) members (those in Aruba, Bahamas, Barbados, Bermuda, Canada, Cayman Islands, Curacao, Guyana, Jamaica, Puerto Rico, Trinidad & Tobago, Turks & Caicos and the United States) through monitoring of programs, services and budget relating to NA members and chapters. The NA Board comprises the ten North American Directors on the Global Board, one representative of the Executive Committee appointed by the Global Chairman of the Board, and the IIA President and CEO. It is not a separate affiliate, but governs through the existing structures of The IIA.

CHAPTER RELATIONS COMMITTEE (CRC)

IIA chapters operate under the governance of the CRC, which is a committee of the NA Board. Chapters are assigned to a district within a designated region. There are three to seven chapters in each district that report to a District Representative (DR), who mentors chapter leaders and supports and promotes chapter programs and activities. District Advisors (DAs) oversee two to four districts and provide DRs in their region further mentoring to help them provide quality service to chapters. DRs and DAs, who are members of the CRC, are the chapter leaders’ voice to the NA Board. Leaders may consult the Chapter Assignments document to find DA, DR and Chapter Relations team assignments.

NORTH AMERICAN BOARD AND CHAPTER RELATIONS COMMITTEE STRUCTURE

[Diagram showing the structure of the North American Board and Chapter Relations Committee, with nodes labeled North American Board (NA Board), Chapter Relations Committee (CRC), District Advisors (DA), District Representatives (DR), NA Chapters, and NA Members, connected by lines indicating the flow of authority and responsibility.]
COMMITTEES

The IIA’s committees are charged with specific missions and work to enable The IIA to meet the changing needs of its membership. The committees assist the Boards by providing strategic direction, recommending courses of action, and undertaking specific projects or tasks. Committees may report to either the Global Board or to the NA Board. Resource: Volunteering Management Webpage.

NOMINATION PROCESS

Each September, a combined call for nominations is sent to the Board of Directors, DAs and DRs, chapter and institute presidents and all committee members, as well as announced on The IIA’s Website.

The IIA has two nominating committees.

1. Recommendations for the NA Board, DA and DR are submitted to the NA Nominating Committee which selects a slate of nominees to be presented and voted on at the annual NA Membership Meeting (typically held in April).

2. Recommendations received for international officers, Global Board and Research Foundation Trustees are submitted to the Global Nominating Committee which selects a slate of nominees to be presented and voted on at the Annual Business Meeting (typically held in July).

After the slate of Global Board nominees is selected, the nominee for Chairman of the Global Board works with the nominees for Vice Chairmen of the Global Board and the individual committee chairmen to review candidates for international committees. The nominee for NA Board Chairman likewise reviews the candidates for committees reporting to the NA Board.

Approximately one-third (1/3) of the committee’s positions become available each year. Efforts are made to ensure that each committee has a broad cross-section of members, taking into account certification, geographical representation, industry, experience, skills, and any specific requirement of the committee. The chairman of the committee recommends committee composition to the incoming Chairman of the Global Board or incoming NA Board Chairman who issues invitations to new and continuing members and thank-you letters to retiring and non-appointed potential new members.

New members are appointed by April 1 to fill terms beginning (typically) in April or July. New members are invited to join the committees for their respective April or July meetings, usually held immediately prior to the Leadership Academy or immediately following The IIA’s International Conference. Reappointment of members with current or previous committee service is dependent, in part, on satisfactory past contribution to committee work.

CHAPTER AUTHORITY AND ORGANIZATION

CHAPTER AUTHORITY

A chapter is empowered to perform any and all acts that are defined in the IIA Bylaws and the Chapter Compact (Compact) (Appendix 45), and should do nothing that is inconsistent with the provisions and the intent and purposes of The IIA, as expressed in the IIA Bylaws, Compact, pronouncements, and minutes of The IIA’s meetings and the meetings of the Global and NA Boards.

In addition, all chapter leaders should receive a copy of the Chapter Bylaws (Appendix 47) when they are elected. While the Chapter Bylaws are left to the discretion of the chapter itself, they must be consistent
with the provisions and the intent and purposes of IIA Bylaws. Chapters should review their Chapter Bylaws annually.

Chapters are approved for formation by the NA Board. Any significant change in a chapter’s makeup (e.g., geographical area covered, chapter name change, region and district affiliation) must be submitted to the NA Board for approval (via a resolution which would be submitted through the CRC). The NA Board reserves to itself the power to disapprove, annul, or cancel any actions of a chapter that are inconsistent with such expressed purposes.

*Note: The “geographical area” of a chapter in the United States is defined throughout the North American Chapter Manual (Manual) by the range within a zip code matrix managed by HQ. NA members may choose to be affiliated with a chapter outside of the geographical area.

**ANNUAL CHAPTER STANDARDS**

- Chapters must be incorporated in the State/Province/Country where domiciled with 15 members and maintain a minimum of 15 members (please note that dates vary from State/Province/Country and chapters should check with their appropriate authority).
- Chapters must have an independent review of their Chapter’s Annual Financial Report (financial statement) at the end of the chapter year and submit them to Headquarters by August 31st.
- Chapters must put forth a Slate of Officers to their District Advisor, District Representative, and IIA Headquarters by May 1st, or contact IIA Headquarters with a request for an exception. Chapters should have four (4) key officers: president, vice-president, secretary, treasurer.
- Chapters must deliver quality education to its members based on Administrative Directive #4 supported by The IIA Global Certification Department.
- Chapters must agree to and sign the Governance Attestation Report due on October 15th which includes confirmation of the following:
  - File Form 990, 990EZ or 990 e-card (US only)
  - Review Chapter Bylaws annually
  - Sign Chapter Compact Attestation
  - Confirm Chapter Incorporation is active

**CHAPTER ORGANIZATION**

To be a viable organization capable of providing service to its members, a chapter must have at least a president, vice-president, secretary, and treasurer and along with some form of program and membership function.

Chapter functions are defined in terms of committees, but may also be performed informally by an individual volunteer or in some cases not at all. Chapter functions may be combined under one committee or redefined based on individual chapter circumstances, except for standing committee functions, which include the Audit Committee, Advocacy Committee and Nominating Committee – which should not be combined. The decision to combine or redefine functions of other committees rests with the individual chapter.
VOLUNTEERS – A COMMITMENT TO SERVICE

Volunteers are The IIA’s and the chapter’s greatest asset. They serve at the local, district, regional, national or global level to provide guidance and long-range direction, to serve as a sounding board for initiatives, to provide thought leadership, and to carry out activities and directives.

There are several keys to engaging members within the chapter:

- Provide clear expectations.
- Assign small tasks: manage registration on site at an event, introduce a speaker, participate on a committee, or serve as an ambassador to greet fellow members at events.
- Ask potential volunteers what they would be interested in doing; then, align interests with opportunities.
- Continually ask for volunteers: at meetings, within your newsletter, on the chapter Website, or during your annual membership survey.
- Even if you can’t immediately engage a volunteer, acknowledge their offer to serve and communicate with them frequently.
- Recognize volunteer contributions: send a letter to a volunteer’s employer (with permission), present a certificate of achievement, or list volunteers in your newsletter or on your Website.
- Provide ribbons for volunteers to wear at chapter events.

CALL FOR VOLUNTEERS AT THE CHAPTER LEVEL

In February or March the chapter should put out a Call for Volunteers for chapter officers and volunteers within the chapter. The slate of officers and directors approved by the Chapter Board of Governors (Board) should then be presented to the chapter membership in the form of an email, on the chapter Website, and/or in the chapter newsletter. The Chapter Bylaws – Sample (Appendix 47) recommends that the slate be posted thirty days prior to the election (a formal election is not always necessary) or prior to an upcoming chapter member meeting. Be sure to review the process outlined in your Chapter Bylaws to ensure the chapter is in compliance. Resource: What Does It Take to be an IIA Volunteer Leader? And Volunteer Management.

CHAPTER OFFICER DESCRIPTIONS AND RESPONSIBILITIES

The Board has the overall responsibility for administration of the chapter, for following the Chapter Bylaws, for abiding by the tenets of the Compact, and for ensuring the chapter’s financial health and application of fiscal controls. Chapter officers handle the day-to-day actions necessary to run the chapter.

The following positions represent a typical minimum chapter structure. Leaders in these positions may be elected for successive terms of one or two years. Those elected to and holding these positions should have the following:

- Active membership within The IIA - in good standing.
- Affiliation with the local chapter.
- The time, commitment level and skills necessary to carry out the respective duties.
- The ability to attend required meetings.
- The desire to serve local chapter members.

The duties and responsibilities shall include, but not necessarily be limited to:
## PRESIDENT

- Ensure the chapter abides by the commitment outlined within the Compact.
- Committee to meeting the Annual Chapter Standards (Page 5)
- Serve as the main point of contact between the chapter and the DR.
- Serve as the main point of contact between the chapter and HQ (if necessary after contacting the DR).
- Preside at all meetings of the chapter, the Board, and the nominating committee.
- Enforce the IIA Bylaws and Chapter Bylaws.
- Review the Chapter Bylaws annually.
- Appoint all chapter committee chairpersons and committee members, except as limited by the Chapter Bylaws.
- Establish chapter goals based on input from other officers and committee chairpersons.
- Identify and implement services to meet the needs of the chapter membership.
- Ensure a succession plan by identifying future leaders for local positions, NA Committees, and International Committees.
- Chair a transitional meeting at the end of the chapter year between outgoing and incoming officers.
- Ensure a sound financial plan for chapter funds with the approval of the Board or as authorized by the Chapter Bylaws.
- Review available president training.
- Ensure other officers are aware of and participating in applicable role-based training.

## PRESIDENT-ELECT (VICE PRESIDENT)

- Be familiar with the commitment outlined within the Compact and assist the president and other officers in abiding by the Compact.
- Committee to meeting the Annual Chapter Standards (Page 5)
- Perform the duties of the president in the absence or disability of the president.
- Manage the activities of committees reporting to the president-elect.
- Advise and assist the president in staffing chapter committees.
- Assume primary responsibility for education programs, including coordination of chapter events such as member meetings, seminars and conferences.
- Perform other duties as assigned by the president.
- Review available president-elect training.

## SECRETARY

- Prepare, publish, and maintain all minutes of meetings of the Board and the chapter.
- Maintain chapter membership records.
- Coordinate publication and mailing lists for meeting notices, newsletters, and the member directory (if applicable).
- Establish the communication flow concerning chapter member issues among all officers, the Board and committees.
- Notify members of all chapter events.
- Be familiar with the commitment outlined within the Compact.
TREASURER

- Read and be familiar with the Treasurer’s Manual.
- Ensure that the guidance provided by the Treasurer’s Manual including implementation and maintenance of internal controls has been adopted by the chapter.
- Read the Best Practices for Internal Controls – Chapter Treasury (Appendix 34).
- Ensure proper segregation of duties (Appendix 39) and other internal controls for managing the chapter’s financial assets are in place and operating.
- Be aware of red flags for chapter defalcations (Appendix 38) indicating possible problems, and promptly report as appropriate.
- Maintain chapter financial records and receive/disburse chapter funds as authorized by the Board.
- Prepare a preliminary budget based on input from committees for approval by the Board.
- Prepare monthly financial reports with comparative budget figures for presentation to the Board.
- Make financial records available to the chapter auditor and submit independently reviewed financial reports to HQ as required.
- Ensure a sound financial plan for chapter funds with the approval of the Board or as authorized by the Chapter Bylaws.
- File the required financial documents with the appropriate legal entities or taxing authorities of the country (such as the United States Internal Revenue Service (IRS)).
- Deposit funds received from monthly meetings, generally within one business day of the meeting.
- Review available treasurer training.
- Be familiar with the commitment outlined within the Compact.
- To provide advice as stated in the Treasurer’s Manual to the President and all other Chapter Officers.

CHAPTER BOARD OF GOVERNORS (BOARD)

Chapter officers and the Board together constitute the governing body of the chapter. In addition to the collective chapter responsibilities, it is recommended that each member of the Board be given an individual responsibility, such as chairing a major committee. Annual goals for chapter committees should be documented and reviewed with the Board preferably before the first regular chapter member meeting of the year.

The Board should hold regular meetings (monthly, bimonthly, or quarterly) using Recommendations for Successful Board Meetings (Appendix 53) and the Sample Board of Governors’ Meeting Agenda (Appendix 55). These meetings should be used to review the progress reports from each officer and committee. These meetings are often held before or after a chapter meeting/event. Board members are encouraged to participate in all chapter meetings/events as schedules allow. Resources: Maturity Model for Chapter Strategic Planning, Board Orientation packet.

CHAPTER COMMITTEES

The IIA recognizes that not all chapters will have the resources to form every committee presented in this Manual. Since the Manual serves chapters of varying size* and scope, we recognize that no single committee outlined will serve all purposes. This is intended to be a reference for functions and scope of activities. Chapters that wish to reorganize, enlarge, or reduce the scope of particular committees are encouraged to do so however, the original intent of such Committee must be preserved. The decision to combine or redefine functions rests with the individual chapter.
Each committee outline follows this basic format:

1. Objectives
2. Structure
3. Responsibilities

To highlight some common features and responsibilities inherent in every committee, and to avoid repetition, the Manual spells out the responsibilities common to all chapter committees as well as accountability objectives. Each committee chair and committee member should be given a copy of the appropriate committee outline as well as the responsibilities common to all chapter committees (Appendix 21). Resource: Committee Accountability (Appendix 10).

STANDING COMMITTEES

The IIA recommends that each chapter establish the following standing committees (as included in the Sample Chapter Bylaws): Advocacy Committee (Appendix 2), Audit Committee (Appendix 4), Membership Committee (Appendix 14), Professional Development Committee (Appendix 16) and Nominating Committee (Appendix 15). The Board may institute any procedures that it deems necessary to appoint other committees to carry on chapter activities. Such committees should be consistent in their purpose with IIA objectives as set forth in The IIA’s Bylaws and pronouncement of the Board.

OPTIONAL COMMITTEES

Outside of the Standing Committees recommended by The IIA, there are a variety of additional committees a chapter could have, depending on the chapter’s goals and individual needs.

- Academic Relations Committee (Appendix 1).
- Attendance Committee (Appendix 3).
- Awards Committee (Appendix 5).
- Budget and Finance Committee (Appendix 6).
- Certification Committee (Appendix 7).
- Chapter Achievement Program (CAP) Committee (Appendix 8).
- Chapter CAE Chair (Appendix 9).
- Employment Committee (Appendix 11).
- History Committee (Appendix 12).
- Meeting Arrangements Committee (Appendix 13).
- Publications Committee (Appendix 18).
- Publicity and Public Relations Committee (Appendix 19).
- Public Sector Committee (Appendix 17).
- Research Committee (Appendix 20).
- Speaker’s Bureau Committee (Appendix 22).
- Standards Committee (Appendix 23).
- Strategic Planning Committee (Appendix 24).
- Technology Committee (Appendix 25).
- Website Committee (Appendix 26).

*Chapter size is defined as follows:
- Small: 1-99 members.
- Medium: 100-499 members.
- Large: 500-999 members.
- Extra-large: 1000+.
COMMITTEE/ROLE FRAMEWORK

Sometimes it is helpful to group multiple related committees and officer roles within a framework which helps optimize the coverage required for serving the membership and the profession. Chapters will determine the number and size of committees based on their individual needs.

<table>
<thead>
<tr>
<th>Advocacy</th>
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<tbody>
<tr>
<td>Audit</td>
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<tr>
<td>Communication</td>
</tr>
<tr>
<td>• Publications, Publicity and Public Relations, Social Media, Website</td>
</tr>
<tr>
<td>Finance &amp; Administration</td>
</tr>
<tr>
<td>• Budget and Finance, Chapter Achievement Program (CAP), History, Strategic Planning</td>
</tr>
<tr>
<td>• Chapter Roles: Secretary, Treasurer</td>
</tr>
<tr>
<td>Membership</td>
</tr>
<tr>
<td>• Attendance, Awards, Employment, Government Relations</td>
</tr>
<tr>
<td>Nominating</td>
</tr>
<tr>
<td>Professional Development</td>
</tr>
<tr>
<td>• Academic Relations, CAE, Certification, Meeting Arrangements, Research, Speaker's Bureau, Standards, Technology</td>
</tr>
</tbody>
</table>

CHAPTER MEMBERSHIP ADMINISTRATION

MEMBER PROFILE

It is the responsibility of each IIA member to keep his or her member profile information current.* Chapter leaders should periodically encourage members to check their profiles to ensure chapter member download information is current. From www.theiia.org there are multiple places where members can access their member profile or Chapters can post the following link in their chapter newsletter or website My IIA: Customize and Personalize Your IIA Membership. For members to change their name, organization and/or chapter, they must contact HQ at CustomerRelations@theiia.org or +1-407-937-1111.

North American chapter members who relocate to a country other than Aruba, Bahamas, Barbados, Bermuda, Canada, Cayman Islands, Curacao, Guyana,
Jamaica, Puerto Rico, Trinidad & Tobago, Turks & Caicos or the United States should contact The IIA within that country to transfer their membership. Resource: Listing by Country.

CODING CHAPTER LEADERS

The chapter administrator is responsible for coding all chapter leaders, preferably at the beginning of a chapter year, with the exception of the chapter administrator and the chapter Website administrator, who must each submit a signed Agreement to ChapterRelations@theiia.org. The Chapter Relations team will code chapter administrators and Website administrators upon receipt of signed Agreements.

The Chapter Administrator (MMT) Agreement requires the signature of both the chapter administrator and the president serving during the term noted on the MMT Agreement and must be submitted annually for new and continuing chapter administrators to ChapterRelations@theiia.org. Note: Chapter Admins should become familiar with both the Privacy Guidelines for Chapters (Appendix 43) and The IIA’s Privacy Policy.

HOW TO ACCESS CHAPTER MEMBER DATA

After submitting a signed Agreement and being coded by the Chapter Relations team, chapter administrators can access their chapter's member data. There is a link to download chapter member data from the Chapter Leader Resources section under the Membership Management Section of www.theiia.org. Data can be viewed in Microsoft Excel (or similar programs). The download file contains real-time information on the chapter's members as of the date the report is run. A new report should be run prior to each communication to ensure the most current member information is being used. View Webinar on Membership Reporting

NEW! Your member report can now be exported directly into MS Excel without the additional steps of managing a text file. This new feature is located under the “Membership Management” section of the Chapter Leader Resources webpage. Instead of clicking on “MMT”, click on “Member Reports”, hover over the Membership tile and choose “Members” from the dropdown-box. Then hit the “Export” button at the top of the page and you’re done! However, if you prefer to export the data text file in the same fashion as you did previously, then in the dropdown-box choose “Members (Legacy MMT text file)” and then export.

CHAPTER CERTIFICATION REPORTS

The chapter administrator is responsible for downloading chapter certification reports which are posted to the Website monthly. There is a link to download certification reports from the Chapter Leader Resources section under the Reporting section of the IIA’s website www.theiia.org.

Reports are available for chapters to better understand demographics of certification candidates and their status in the certification process. This will help chapters more effectively market appropriate certification

The Chapter Reporting for Certification Manual contains details on how to access four reports:

- **Candidate Demographic Data**: Provides a list of all individuals, member and non-member, who have identified with the chapter.
- **Exam Status Report**: Details exam level status for a candidate and is meant to help chapters to identify training and review course opportunities for exam preparation.
- **Recently Certified Report (year-to-date and prior year)**: Details candidates who have achieved a certified status in one of the 5 IIA certification programs within the prior year and year-to-date.
- **Program Status Report**: Details program level status for a candidate, i.e., applied, approved, certified, inactive, etc.

### CHAPTER WEBSITE ADMINISTRATION

The Chapter Website Administrator Agreement requires the signature of both the chapter Website Administrator and the president serving during the term noted on the Agreement and must be submitted annually for new and continuing chapter Website administrators to ChapterRelations@theiia.org.

**Note**: Chapter Website Admins should become familiar with both the Privacy Guidelines for Chapters (Appendix 66) and The IIA’s Privacy Policy. Resources: Chapter Website User’s Manual. Additional resources can be found on the Chapter’s Website on the designated page for Chapter Website Admins only.

### CHAPTER TRAINING AND SUPPORT

**LEADERSHIP AND MENTORING SUPPORT**

Chapter leaders receive mentoring and support from volunteer DRs and DAs. DRs and DAs have served as past chapter leaders. DRs and DAs make up the Chapter Relations Committee.

The Chapter Relations Committee and IIA Chapter Relations support team are committed to providing training and support to assist volunteers at the chapter level. IIA Chapter Relations responsibilities include:

- Serving as liaisons to the CRC.
- Developing and updating chapter leader tools and resources:
  - Maintaining The IIA’s Chapter Leader Resources Web pages.
  - Publishing the Leaders Link® newsletter.
- Hosting the annual Leadership Academy for incoming chapter leaders.
- Assisting with annual District Workshops.
- Coordinating qualified individuals to help with professional development opportunities for members.

- Assisting chapters in providing services for the benefit of The IIA’s members.
- Tracking reporting requirements including Chapter Achievement (CAP) reports.
- Identifying and coding chapter and Website administrators.

While Webinar Training, the annual Leadership Academy and District Workshops provide general chapter leader training, individual support is also available for chapter leaders who need more specific guidance. This is accomplished through distance mentoring (phone, email) or onsite visits by the DR, DA or Chapter Relations team.

The assigned DR should regularly communicate with chapter leaders and monitor chapter activity through periodic phone meetings and review of chapter reports and chapter Websites. Chapter visits by DRs/DAs are encouraged, but due to limited time and travel resources of these volunteers, priority may be given to assisting new chapters or chapters that are struggling and need significant additional support.

LEADERSHIP ACADEMY

The annual Leadership Academy is hosted by Chapter Relations and CRC, with the support of the NA Board. Leadership Academy typically takes place in April, prior to the start of the new chapter year (June 1) in Orlando, Florida, USA. The purpose of the Leadership Academy is to provide chapter leaders with core training, tools and information to be successful chapter leaders, and includes topics on leadership, motivation, volunteerism, chapter administration and more.

ADDITIONAL RESOURCES

In addition to this Manual, and the training opportunities listed here, chapter leaders are encouraged to use the following tools to better perform chapter duties:

- **Leaders Link®**: An e-publication with news and information relevant to chapter leaders.
- **Chapter Leader Webinar Training**: Pre-recorded, high-level overviews of individual chapter leader roles and topic-specific learning and networking.
- **Chapter Leader Web pages**: Access-restricted Web pages for chapter leaders that provide resources such as sample presentations, order forms for IIA materials, CAP information, reporting requirements, speaker database, communication tools and more. Plus, the latest news, important for you as a chapter leader, posted in real time.
Representation by all chapters is expected. Chapters should plan to send at least one chapter leader — and can register up to two leaders for no registration fee. The chapter is responsible for all travel, accommodations, some meal expenses and other miscellaneous travel-related expenses for all attendees, as well as registration fees for all attendees in excess of two.

**DISTRICT WORKSHOPS**

DRs are responsible for planning and delivering an annual District Workshop. Typically, these are held at the beginning of the chapter year, usually between May and August. Workshops build on the activities of the annual Leadership Academy.

Representation by all chapters is expected. If feasible, chapters should encourage all available officers to attend. There is no registration fee to attend.* Chapters are responsible for travel, accommodations (if necessary), some meal expenses and other miscellaneous travel-related expenses.

*Some chapters agree to jointly host their district’s workshop, in which case you may be asked to support a portion of overall expenses. Please consult with your DR for details.

**CHAPTER SUPPORT OF VOLUNTEERS**

Due to the volume of global IIA volunteers, The IIA has traditionally relied on all volunteers to receive financial support from their parent organization or chapter to cover the expenses related to their travel for their volunteer roles. With each chapter directly benefitting from the service of DRs and DAs, The IIA encourages all chapters to establish a plan within their District to assist with related travel.

**Upcoming Leadership Academy:**

April 15-17, 2018,

**Yacht & Beach Club Resorts,**

Lake Buena Vista (Orlando),

**Florida, USA**
expenses for their DR and DA. Examples include but are not limited to: 1) sharing in Leadership Academy travel costs, 2) an annual District Conference is a great avenue for supporting your DA and DR, 3) consider a proportionate amount based on chapter membership size within the District (DR should present chapters with a budget). CAP points may be earned for sharing your DR and DA travel expenses.

CHAPTER LEADER RESOURCES WEB PAGES

(www.theiia.org – log in at the bottom of The IIA’S home page under “Chapter Leader Login”)

- **Administration**, In the Administration section, you will find tools such as manuals, policies, and procedures, and information such as checklists, resources, and tools for ongoing chapter administration/management, governance, and strategic planning.
- **Chapter Achievement Program (CAP)**, The Chapter Achievement Program (CAP) helps leaders to plan the course of their chapter’s year. This section contains information about the program, including step-by-step instructions, the reporting spreadsheet, statistics, and a CAP Points Matrix to help chapters identify CAP point opportunities.
- **Communication Tools**, Communication Tools offer a one-stop shop for ideas, articles, presentation templates, and guidance for your website, newsletter, and other communication tools. This is where you’ll be able to order promotional materials/brochures and also find marketing toolkits to promote things such as the AuditChannel.tv website, The IIA’s annual International Conference, and the new and improved theiia.org website.
- **Events**, Chapter events provide incredible opportunities for Chapter members to learn, network, and advance their careers. This section provides you with a link to the Event Management Tool while also providing you other planning tools needed to succeed with your events, (speaker database, event approval form, suggestions for member recognition events, and survey templates) to help you better gauge member needs.
- **Key Chapter Statistics/KPIs** (found under ‘Chapter Achievement Program (CAP)’ section). Consistently tracking and benchmarking monthly Chapter statistics and indicators will assist you in gauging chapter member engagement, support, and overall achievement. Click HERE to visit this page.
- **Leaders Link**, newsletter (current and past issues) and auditing profession newsfeed.
- **Membership Management**, In the Membership Management section, locate ideas, templates, and guidance for recruiting and retaining members. Here authorized Chapter volunteers can use the MMT Data Download tool to view their current Chapter membership.
- **Reporting**, this is where you’ll find a calendar of all of the chapter reports, with links to the necessary forms.
• **Resources by Topic.** Resources by Topic includes tools and information to assist chapters with a variety of activities. Categories include Academic Relations, Advocacy, Certification, CIA Learning System, and On-site Training.

• **Training.** Find out about training specific to you as a leader: Leadership Academy, WebEx Sessions by Chapter Leader Role, and Leaders Link newsletter – where you can find relevant information about The IIA to share with your Board and your members.

**Also included on the Chapter Leader Web site:**
- Marketing Materials

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**CHAPTER BRANDING POLICIES & GUIDELINES**

**CHAPTER LOGO, BANNERS, TABLE CLOTH AND TABLE RUNNERS**

Each chapter of The IIA has a chapter logo, developed specifically for the chapter, which adheres to IIA branding guidelines. Please contact ChapterRelations@theiia.org to receive a copy of your chapter logo. These should be used for all communication purposes to identify your chapter as being affiliated with The IIA. They are appropriate for use on letterhead, websites, and all member communications. Chapters might also consider developing banners and signage for use at chapter events. The IIA will develop and distribute special logos for milestone chapter anniversaries.

Promote your local chapter at chapter meetings, student events, etc., by personalizing pull-up banner(s), table runner and/or table covers.

IIA Chapters can now order high-quality, seven-foot retractable pull-up banners to help build awareness at local events.

Choose from three available banner templates, select from a variety of bullet points, and personalize your banner(s) with your own chapter logo. Click here to place your order http://theiiastore.usa.clickpromo.com/.

These high-quality banners are just US$220 (plus set up and shipping) and can typically be received in seven-to-10 working days. (Expedited production/shipping is available at an additional cost. Contact leslie@thesunshinegroup.net for info).

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**BRAND STANDARDS**

*The IIA Brand Standards Manual* was developed to establish visual standards and ensure that we portray a consistent brand image and message throughout all IIA communications. Please refer to this Brand Standards Manual for additional branding information.

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**NEW CHAPTER FORMATION**
The IIA’s Chapter Formation Manual outlines the necessary steps involved in chapter formation. Contact Chapter Relations at ChapterRelations@theiia.org for a copy. This Chapter Formation Manual outlines the specific requirements that must be met and the involvement required of the interested potential members. CAP points can be earned for a chapter assisting in starting a new chapter.

CLOSING A CHAPTER

Chapter officers and/or Board members cannot independently decide to close a chapter. Certain measures must be taken to ensure there is no interest in revitalizing the chapter on the part of any of the members. If your chapter is considering closing, please contact your DR and/or Chapter Relations team. Resource: Closing a Chapter (Appendix 49).

CHAPTER EVENTS

The success of any chapter program begins with planning. As the chapter year begins June 1 the appropriate Chapter officers and the Board should meet over the summer to prepare the preliminary annual program schedule and submit approvals to your DR for events of 6 CPE or more, in order to communicate the final schedule to members by September 30. This will allow the members to budget appropriately and schedule their training. If your chapter holds summer programs, your timeframe may be accelerated. Resource: 16 Tips to Improve Your Chapter Programming.

TYPES OF EVENTS

BUSINESS MEETING (NO CPE)

Chapter business (or membership) meetings are generally short business meetings prior to a chapter training event. These meetings may include a meal (breakfast or lunch). The agenda may include a report on past chapter events and those planned in the future, committee and officer reports, member recognition, updates from HQ, and anything else that needs to be brought to the members’ attention.

SEMINAR (1 CPE+)

Chapter seminars are educational programs lasting between one hour to multiple days, and should reflect the educational needs of the Chapter. These events offer opportunities for members to earn CPE applicable to IIA designations. CAP points are earned for each seminar.

ROUNDTABLE (1 CPE+)

The goal of roundtables is information exchange by the participants. Resource: Roundtable Guidelines

The chapter should consider holding a Chief Audit Executive (CAE) roundtable during the chapter year to help facilitate relationships among the Chapter’s CAEs. For assistance with CAE roundtables please contact The IIA’s CAE Services team at CAE@theiia.org. Cap points are earned for hosting a CAE roundtable.
CERTIFIED INTERNAL AUDITOR (CIA) REVIEW COURSE

Chapters can choose to host a live or online CIA review course either on their own or in partnership with a training affiliate, college, or university.

Chapters may choose to base their course on any study materials, but if they use The IIA’s CIA Learning System®, they are eligible to receive recognition as a Chapter of Excellence. The IIA’s Chapter of Excellence program was introduced in early 2010 to recognize chapters for their belief in quality education and support of the CIA designation, specifically through The IIA’s CIA Learning System program. CAP points are available for chapters that host or promote a CIA review course.

Chapters can become a Chapter of Excellence by doing one of the following (Form due March 1):

1. Hosting a live IIA CIA Learning System Course within their chapter area
2. Promoting live or online IIA CIA Learning System courses taking place outside of their chapter area
4. Submitting the Chapter of Excellence Form by the deadline.

RECOGNITION EVENT

When candidates submit an application for an IIA designation, they are asked to indicate a local chapter. This chapter will service the individual by providing them with recognition upon completion. Designation certificates are sent directly to the individual within two weeks of an individual’s completion. Notification is available to the chapter monthly via the Recently Certified Report available from the Chapter Leader Web pages. [Access to this report is restricted to Chapter Admins only.]

Chapter leaders are encouraged to invite certified non-members to a recognition event and invite them to get involved in the local chapter and join The IIA.

SPECIAL OCCASION EVENT

Chapters are encouraged to celebrate special occasions, such as anniversary milestones of members, chapter anniversaries, or member certification recognition.

When chapters achieve important milestones such as 10, 25, 30, 40, 50, etc. years, this offers an opportunity for chapters to plan an event which celebrates this milestone. Chapters could consider a special anniversary night, a series of articles in the newsletter about the chapter’s history, or even a published book of memories or key events in the growth of a chapter. Resources: Chapter Anniversary Dates (Appendix 27) and Chapter Anniversary Ideas (Appendix 28).

Chapters could celebrate members who achieve various lengths of service by providing anniversary pins. The chapter administrator can use the MMT to identify members achieving milestone anniversaries by running the Members by Years of Service report. Lapel pins can be order through: John Paloulian, SHANE, INC. Web address: http://www.shaneinciia.com/, Email: shaneinc1@hotmail.com

SOCIAL EVENT
A social event focuses on the very important aspect of networking among members. Activities could include a mixer at a restaurant, golf outing, trip to a local sporting event, a tour of a local business, or participation in a charity event such as a food drive or walkathon. As thanks to the membership, chapters could consider holding a complimentary member appreciation event.

STUDENT EVENT

A student event highlights career opportunities in internal auditing to students. It may be a formal presentation or panel, or informal networking with practitioners, potential employers, and/or recruiters. Planners should consider hosting a club at a local college or university with support of Beta Alpha Psi and Delta Sigma Pi or a Future Business Leaders of America (FBLA) meeting at a local high school or DECA preparing emerging leaders and entrepreneurs to be college and career ready. The chapter could provide refreshments and have members discuss and share their internal audit experience. The IIA offers a variety of promotional materials to hand out at the meeting. Resource: Academic Relations Manual

DISTRICT CONFERENCE (1-2 DAYS)

A District Conference is hosted by one or more chapters within a district and supported by all chapters in the district. It must be approved by the DR and not last for more than two days. The host chapter is responsible for all profit/loss unless a written agreement is developed stating otherwise. District Conferences are usually organized with oversight from the DR.

 Hosting a District Conference is an involved process that requires careful planning and coordination. District Conferences should not be undertaken without a thorough understanding of the requirements. A district conference is a shorter version of a regional conference, and requires the same planning arrangements (speakers, hotel, A/V, etc.). Recommended planning is 18–24 months in advance to help ensure a successful event. Chapter Leaders may want to refer to the Regional Conference Manual for guidance. If the event will be 6 CPE or more, the chapter must follow Scheduling and Approval Guidelines and utilize the Chapter Event Planning and Event Approval Form. CAP points may be earned for hosting a District Conference.

REGIONAL CONFERENCE (2-3 DAYS)

A Regional Conference extends beyond a single district, runs between two and three days in length, and requires the approval of The IIA’s Regional Conference Committee (RCC) and the NA Board. It is generally organized with oversight by the host chapter conference planner and the RCC staff liaison at HQ. Profit and loss is shared in predetermined percentages among the chapter(s) and HQ.

 Hosting a Regional Conference is an involved process that requires careful planning and coordination. Regional Conferences should not be undertaken without a thorough understanding of the requirements. Chapters interested in hosting a Regional Conference should consult the Regional Conferences Manual. A significant number of CAP points may be earned for holding a Regional Conference.

UPCOMING REGIONAL CONFERENCES:

- Western Regional – Southern California, USA: June 6-9, 2017
- Southern Regional – Texas, USA: September 17-20, 2017

INTERNATIONAL CONFERENCE
Locations for The IIA’s International Conference are chosen by The IIA’s International Conference Committee (ICC). The ICC will proactively contact local chapters during the consideration phase of the site selection process.

Upcoming International Conferences:

- Sydney, New South Wales, Australia: July 22-26, 2017.
- Dubai, United Arab Emirates: May 6-9, 2018.
- Southern California, June, 2019.

CO-HOSTING A CHAPTER EVENT

Chapters can consider co-hosting events with other chapters in close geographic proximity or with local chapters of other organizations with similar interests such as Information Systems Audit and Control Association (ISACA) or the Association of Certified Fraud Examiners (ACFE).

An agreement of how the work will be shared and how the profit/loss will be split should be made beforehand. In all situations the chapter should never share member data.

CHAPTER EVENTS SCHEDULING & APPROVAL GUIDELINES

Chapter leaders must check the Events Matrix prior to scheduling chapter events to minimize scheduling conflicts with HQ-sponsored events and other chapter events.

All chapter events providing 6 CPE or more must be approved by the DR prior to the chapter contracting with speakers or venues, and prior to communicating information about the event to potential attendees. Approval must be received at least 30 days prior to event. If approval is requested with less than 30 days, the approval is at the discretion of the DR. Failure to do so will result in forfeiture of CAP points for not only the event approval in Section III but also for member/guest attendance in Section I.

Any exceptions to chapter event scheduling guidelines may be considered on a case-by-case basis. Chapter leaders should work with their DR, who will work with the DA and HQ on an exception basis.

EVENT SCHEDULING AND APPROVAL RULES FOR CHAPTER EVENTS OF LESS THAN 6 CPE

- Usually scheduled 1–6 months out.
- Event location should be within the chapter area.

EVENT SCHEDULING AND APPROVAL RULES FOR CHAPTER EVENTS OF 6 CPE OR MORE*

- Usually scheduled 4-12 months out.
- The proposed event must be checked against the Events Matrix for conflicts. Events already listed in the Events Matrix take precedence.
- Determine if any of the following apply:
  1. Is another IIA chapter within 30 miles holding an event on a similar topic that is scheduled within 30 calendar days before or after your proposed event (and no agreement can be reached by all chapters affected)?
2. Is there a Regional Conference within your Region or within 300 miles that is scheduled within 30 calendar days before or after your proposed event?

3. Is there a District Conference within your District OR within 150 miles that is scheduled within 30 calendar days before or after your proposed event?

4. Is there an IIA HQ conference (All Star, GRC, etc.) within your District OR within 150 miles that is scheduled within 30 calendar days before or after your proposed event?

5. Is there an IIA HQ public seminar within your District OR within 150 miles holding an event on a similar topic that is scheduled within 30 calendar days before or after your proposed event?

6. Is there an IIA International Conference within your Region that is scheduled within 45 calendar days before or after your proposed event?

   • If you have answered “no” to all of the above, the chapter must then fully complete the Chapter Event Approval Form and submit for approval to the DR. The DA should be copied on this form.
   • The DR will review the Chapter Event Approval Form and if approved, send it to ChapterRelations@theiia.org for final approval and posting to the Events Matrix.
   • Note: It is important to notify the DR if an approved event has been cancelled or to resubmit the Chapter Event Approval Form if any of the approved events details have been revised (e.g., date change, location, etc.).
   • If you have answered “yes” to any of the above, the chapter must receive a written exception prior to proceeding. Please speak with your DR as soon as possible and before contracting with speakers or venues and communicating information about the event to potential attendees.

*Chapter events of 6 CPE or more include all training within a 24-hour period (e.g., 3 CPE event in the morning followed by a 3 CPE event in the afternoon at the same location, and any co-sponsored events (e.g., marketing other association events to members). One (1) CPE = 50 minutes of continuous training. Resources: Chapter Event Planning and Event Approval Form (Appendix 29)

**ADDITIONAL CONSIDERATIONS**

• If the event is a District Conference, all chapters in the District should agree to support and promote the event.
• If the event is to be coordinated jointly with another professional association, it cannot be scheduled in a city where there is another IIA chapter without the approval of that chapter, the DR and HQ.
• If a chapter will be seeking an IIA executive as a speaker, they should check for conflicting events on the Events Matrix regardless of location.

**MARKETING RULES FOR EVENTS**

Chapter Events:

• Direct advertising (targeted communication via mail, internet, and phone to chapter members): Restricted to chapter only.
• Indirect advertising (circuitoos communication such as posting in newsletters, on Websites, in social media, announcements at chapter events): Nearby chapters with their approval.

District Conferences:

• Direct advertising (targeted communication via mail, internet, and phone to chapter members): Restricted to district only.
• Indirect advertising (circuitous communication such as posting in newsletters, on Websites, in social media, announcements at chapter events): Nearby chapters with their approval.

EVENT SCHEDULING AND APPROVAL RULES FOR REGIONAL CONFERENCES

Please consult the Regional Conference Manual for complete instructions. Contact ChapterRelations@theiia.org for a copy.

CHAPTER EVENT CONSIDERATIONS

SURVEYS

MEMBER SURVEY

One of the most important ways for a chapter to develop current year goals and make long-range plans is to ask the members what they want and need. Distributing a survey and then holding a planning meeting with the Board to evaluate the results can be helpful, and also identify potential program ideas. The survey is best given at the end of the Chapter year, so that incoming chapter leaders can plan accordingly.

Chapters earn CAP points for sending out an annual membership or programs survey.

In addition to surveying members via an electronic tool, chapters should consider calling their CAEs. These calls can yield information on what training audit teams need and can also strengthen support from CAEs, as they see that chapters are operating to make their lives easier.

SURVEY TOOLS

There are several companies available that offer online surveys. In addition, The IIA’s new Event Management Tool (EMT) offers survey functionality. [eTouches Software]

Survey Monkey allows chapters to more easily collect and analyze data from their chapter members. While there are free subscription options available, if a chapter subscribes at the Pro Level, IIA HQ is able to immediately copy several customizable survey templates to your account.

For additional information on Survey Monkey click here

If you upgrade to the Pro Level, please e-mail your user name (only) to ChapterRelations@theiia.org so that we may provide you with the templates.

The following templates are currently available and can be used:

• To customize and begin to use immediately through Survey Monkey’s Pro Level.
  a. IIA: Meeting Evaluation Form, with meal (PDF)
  b. IIA: Meeting Evaluation Form, no meal (PDF)
c. **IIA: Activities and Programs Planning** (PDF)
d. **IIA: CIA Survey** (PDF)

As we expand our inventory of templates we will automatically copy them to chapters holding Pro Level Survey Monkey accounts who have provided IIA HQ with their username.

If you would like to share any templates with IIA HQ, please copy through Survey Monkey to the IIA’s account: IIA_Surveys or email the template to ChapterRelations@theiia.org.

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**THE IIA’S EVENT MANAGEMENT TOOL**

The Event Management Tool, powered through [etouches](https://www.etouches.com), is a cloud-based event management software platform providing your chapter with a user-friendly, one-stop-shop event planning experience. Whether your chapter is large or small, the Event Management Tool provides you with one tool with point-and-click configuration helping you to plan, manage, market, and measure your chapter events.

Take control of your events today by contacting **IIA Chapter Relations** and enrolling in the new Event Management Tool. To learn more about the Event Management Tool, [click here](https://www.etouches.com).

**Interested in Onboarding into the Event Management Tool?**
Contact Jake Parks, Chapter Programming Manager, at [EMT@TheIIA.org](mailto:EMT@TheIIA.org).

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**CREDIT CARDS AND PAYMENT GATEWAYS**

As your chapter comes onboard with the Event Management Tool, it is strongly recommended that they engage a payment gateway to process credit card transactions. These processors are managed independently at the chapter level and integrated into the Event Management Tool once your chapter goes live. For a full list of integrated processors, [click here](https://www.etouches.com).

If your chapter already has a payment gateway in place, please contact **IIA Chapter Relations** to confirm its integration within the tool.

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**MATERIALS**

**IIA PROMOTIONAL MATERIALS ORDER FORM**

Through the IIA [Promotional Materials Order Form](https://www.theiia.org), chapters may order a variety of materials from HQ for use at chapter meetings, most at no cost to the chapter. Shipping charges may apply for expedited delivery.
THE IIA RESEARCH FOUNDATION (IIARF) BOOKSTORE

The IIARF Bookstore offers hundreds of educational products for internal auditing practitioners and those with an interest in internal auditing. They also have a number of high-end IIA merchandise items available for purchase. Discounts are frequently available from the Bookstore. Encourage member to visit the website frequently.

OTHER VENDORS

There are many vendors who offer items such as pens, clocks, bags, etc. for use as chapter promotional items, or speaker gifts. These items can be branded with the chapter’s IIA logo. The IIA does not specifically endorse any particular vendor, but popular options include: Sunshine Group, 4 Imprint, Branders and PC Nametag. You may have identified other vendors online or in your local community. Please always ensure that the items being ordered are professional in nature and that the standard of printing and item quality uphold the image of The IIA.

The IIA Store

Sponsored by the Sunshine Group – see items with The IIA logo available to be shipped.

Shane Inc.

For Member Anniversary lapel pins, gift ideas for chapter volunteers, and other miscellaneous ideas.

CHAPTER EVENT PRICING

Pricing is determined by the financial goal of the event. Pricing can be set to cover costs, increase the Chapter treasury, or run at a deficit to use excess Chapter reserves to provide free CPE to members.

Chapters are encouraged to establish an event pricing model that rewards membership in The IIA. The non-member price should be set higher than the member price to support and enhance the value proposition to encourage new memberships as well as continuance of current membership. Chapters are encouraged to offer special pricing for students and retired members.

HQ encourages chapters to extend member pricing to IIA members of other chapters. If you need help verifying IIA membership please contact ChapterRelations@theiia.org.

CREDIT CARD PROCESSING / DATA SECURITY

Many chapters use automated online systems to accept credit card payments. Chapters are reminded to investigate these options, as many have transaction fees and certain liabilities. The protection of individual credit/debit card data used for payments of any kind made to a chapter is the responsibility of the chapter.
leadership. Leaders are required to perform due diligence with regards to the privacy of member data. Leaders should make sure the online system is PCI compliant. The IIA’s Event Management Tool is PCI compliant because it does not store credit cards. Resource: Payment Card Industry Data Standard.

**SOURCES FOR SPEAKERS**

The Chapter Programs Committee should consult the annual Chapter Survey for members’ topics of interest. This adds value to their membership.

**SPEAKER DATABASE**

The IIA is in the process of developing a new Speaker Database which fully integrates with the new EMT. Currently, the Speaker Database is a spreadsheet that can be filtered to find “excellent” speakers for your chapter event. On an annual basis HQ will review CAP spreadsheets for potential Speaker Database candidates. Individuals noted as “excellent” in the CAP reports and who have a valid email address will receive an invitation from HQ to complete the speaker survey. Updated speaker listings will be uploaded on an annual basis.

Chapters should only denote an individual speaker as “excellent” in their CAP report if the majority of the event attendees respond with the highest grade on scale provided to a clearly marked question about the individual’s overall effectiveness through a survey. Note that chapters may record CAP points for including speaker email addresses in their CAP reports regardless of whether the speakers were rated as “excellent”.

If you are aware of potential excellent speakers for chapter events, please provide them to Chapter Relations for consideration. Please note that The IIA reserves the right to remove any speaker from the database, without notice, for any reason, including but not limited to the failure to promote the mission and goals of The IIA and/or the internal auditing profession.

For details on how to use the Speaker Database to quickly find a potential speaker, please review the Speaker Database Instructions (Appendix 32) or contact ChapterRelations@theiia.org.

The IIA does not validate any of these speakers or attest to their quality. It is highly recommended the Chapter ask for and verify references on the potential speaker. It is also recommended that the chapter have a written agreement with the speaker clearly outlining all aspects and responsibilities of the partnership. Resource: Speaker Considerations Checklist (Appendix 30).
THE IIA’S CHAPTER RELATIONS TEAM

A Chapter Relations team member may be available to deliver a presentation at a chapter meeting, anniversary, student night, or other chapter event where this resource fits the need. The chapter may be responsible for all or part of travel-related expenses. Chapters should email ChapterRelations@theiia.org with event details, for consideration.

DISTRICT ADVISORS (DA) AND DISTRICT REPRESENTATIVES (DR)

Some DAs and DRs may be able to provide training and make presentations to chapters. Please contact your chapter’s DA or DR directly. The chapter may be responsible for all or part of travel-related expenses.

IIA EXECUTIVES

IIA executives may be available to speak at chapter events. To manage speaker scheduling, The IIA has established a speaking engagement committee that will review your request for speaker availability. Due to a high volume of requests as well as limited openings on IIA executives’ schedules, all requests cannot be guaranteed. Deciding variables considered by the speaking engagement committee may include:

- Availability of executive.
- Whether an executive lives near (or will be traveling near) the area on the dates specified.
- Flexibility of the chapter with regards to the date.
- Date the chapter was last visited by an executive.
- Reason for event, such as significant anniversary milestones, or a District Conference.

The chapter may be responsible for all or part of travel-related expenses. In addition, the chapter must complete the Executive Speaker Request Form for consideration. It is recommended to get IIA Executive requests in at least eight months prior to the engagement.
IIA ON-SITE PROGRAMS

The IIA’s On-site Programs Team is able to customize a seminar of a half-day or longer to meet the specific training needs of your chapter.

Fees vary. Chapters should complete an On-site Training Inquiry Form for more information.

IIA PRINCIPAL PARTNERS AND INDUSTRY LEADERS

If your chapter is looking for a guest speaker at your monthly meeting or needs someone to moderate a roundtable discussion, consider this resource. The IIA Principal Partners and Industry Leaders (Appendix 31) are willing to search their organizational network to identify someone to assist you.

Email each contact directly with your requests for assistance. Please include your chapter affiliation, leadership role, location of meeting, topical areas of interest, and target dates when making an inquiry.

OTHER SPEAKER SOURCES

- CAEs/CFOs/CEOs of local organizations.
- Local security or financial experts.
- Chapter members with specific expertise.
- Professional speaker’s bureau.
- Professors from local universities/colleges.
- Audit professionals from local accounting, auditing, and consulting firms.
- Members from other professional associations, such as ACFE, ISACA, etc.
- Law enforcement

CONTROVERSIAL SPEAKERS

When seeking out a speaker for chapter events, there are many factors to consider. In the past, chapters have used “controversial” speakers in order to increase attendance and provoke thoughtful conversation. For the event to be a success, there has to be buy-in and support throughout the Board and Chapter.

Chapters that bring in potentially controversial speakers can market them in a way that lets members know someone is being invited to challenge their thinking. The Chapter could market the event as “We’re inviting this speaker to stretch our thinking, to have a great dialogue and debate after the session, and to stimulate different views.”

Such a plan needs full support from leadership throughout the Chapter in case the decision has to be justified. The Chapter must also be sure that the topic is appropriate to the profession and the program is in line with the goal and mission. Please reach out to your DR, DA or HQ for advice.
COMPLIANCE FOR AMERICANS WITH DISABILITIES (ADA)

It is important that chapters try to determine in advance whether anyone attending a meeting or event requires special accommodations. Some types of auxiliary aids need additional time to meet a demand. We suggest that chapters officially adopt a policy that states your intention to try to reasonably accommodate disabled individuals. Chapters should also evaluate their current meeting facilities, and check with hotels, restaurants, or local sources on the availability and cost of auxiliary aids. Resources: Americans with Disabilities Act (ADA) Compliance Guidelines (Appendix 42).

CONTINUING PROFESSIONAL EDUCATION (CPE)

CPE is important for internal auditors to maintain active status for professional designations.

The IIA has the following certifications:

- Certified Internal Auditor® - CIA®
- Certification in Control Self-Assessment® - CCSA®
- Certification in Risk Management Assurance® - CRMA®
- Certified Financial Services Auditor® - CFSA®
- Certified Government Auditing Professional® - CGAP®
- Certified Process Safety Auditor – CPSA®
- Certified Professional Environmental Auditor - CPEA®
- Internal Audit Practitioner – IAP

Resource: FAQ

The IIA also has the Qualification in Internal Audit Leadership™-QIAL™ Refer to The IIA’s QIAL web pages for additional information or email QIAL@theiia.org.

Each IIA certification has specific requirements for CPE, Refer to The IIA’s Certification webpages’ for information on the requirements.

IIA CPE CREDIT FOR CHAPTER EVENTS

Reference The IIA’s Certification Web pages for CPE requirements and qualifying CPE activities.

- Chapter educational training/meetings apply for all IIA certifications: CIA, CCSA, CFSA, CGAP, CRMA or BEAC.
- One CPE credit can be issued for every 50 minutes of training; 1.5 credits for 75 minutes, 2.0 credits for 100 minutes of continuous instruction, etc.
- No CPEs are available for courses less than 50 minutes of continuous instruction.
- It is the responsibility of each individual to report their CPE as required and retain the necessary supporting documentation.
- To assist individuals with the appropriate support, it is recommended that the chapter have a sign-in sheet at each event that lists the program title and description, date, location, sponsor and presenter, CPE granted, and a place for the member to sign that verifies attendance. These records should be maintained for at least three years.
- A CPE letter or course completion certificate should be issued to each participant; it is not necessary for the chapter to keep a copy. The certificate can be distributed via email.
- Members/nonmembers with other designations should contact the appropriate associations to determine whether the CPE will meet the standards of the applicable organization.
IIA CPE CREDIT FOR IIA VOLUNTEERS

- For CIAs - earn up to 15 CPEs for participating as an IIA chapter officer or committee member.
- For QAILs – earn up to 10 CPEs for participating as an IIA chapter officer or committee member.

Evidence required for both include Name of the Chapter, Time served, Committee Role Description, and dates and times of meetings attended. Resources: Certification Web page Already Certified and Administrative Directive no. 4.

CPE FOR VIEWING AN IIA WEBINAR AT A CHAPTER MEETING

Viewing IIA Webinars at a chapter meeting and discussing the contents afterwards provides a great training and CPE opportunity for chapter members. IIA CPE can be issued for IIA Webinars viewed at chapter meetings and is applicable towards all IIA certifications. CPE for these events must be issued by the chapter. Please note:

- Certain Webinars must be purchased before the live event in order to have access to the archived version; chapters are responsible for planning accordingly.
- IIA Webinars produced in association with Deloitte may not be used at chapter meetings, as no provisions have been made with Deloitte.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY (NASBA)

Although most training opportunities sponsored through HQ are certified by NASBA, this does not flow down to the chapters. Each chapter must register independently with NASBA if they wish to grant NASBA CPE for chapter training. Because the registration process may be long and cumbersome, and not all states automatically accept this as a verification that the chapter CPE qualifies, each chapter should request information directly from NASBA at CPE@nasba.org. Resource: NASBA Toolkit.

Many states have their own certification requirements for the various certifications. IIA members/nonmembers with designations other than IIA certifications should contact the respective association to ensure the CPE will meet the standards of the applicable organization. Training that chapter’s deliver is currently eligible for CPE towards IIA certifications.

CHAPTER ACHIEVEMENT PROGRAM (CAP)

CAP is an achievement/recognition program for chapters that uses points to recognize chapter activities that align with the North American Strategic Plan in three service categories: Service to Members, Service to the Profession, and Chapter Administration. CAP helps chapters:

- Focus on activities that support annual goals and objectives.
- Keep track of all chapter activities in the chapter year (June 1, - May 31).
- Measure success based on different performance levels reached at year-end: Bronze, Silver, Gold or Platinum.
- Benchmark against other IIA chapters of the same size.
- Ensure effective and timely communication with HQ, DRs and DAs.
The IIA added three new achievement levels to recognize chapters who demonstrate a strong commitment to consistently serve members and the profession.

- **Ruby** – Platinum status for 10 consecutive years.
- **Sapphire** – Platinum status for 15 consecutive years.
- **Diamond** – Platinum status for 25 consecutive years.

CAP reporting is due quarterly. The first report is due September 10 (for activities beginning June 1) and would reflect activities for June, July, and August. The final report for the chapter year is due June 30, for activities ending May 31. Resources: North American Strategic Plan, **CAP Spreadsheet and CAP Points Description Matrix**.

**CHAPTER REPORTING CALENDAR**

Chapter leaders are requested and/or required to complete certain reports throughout the chapter year. The appendices are only included to provide a quick visual reference to the form. As appendices are current as of time of print of this Manual and may not be the most current version, you must utilize the links below or the links from the online **Chapter Reporting Calendar** to ensure you complete and submit the most current version.

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Report/Description</th>
<th>To:</th>
<th>CC:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly</td>
<td><strong>Chapter Achievement Program (CAP)</strong> (Submit Quarterly)</td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td>May 1</td>
<td><strong>MMT Chapter Administrator Letter of Agreement.</strong></td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td></td>
<td>Chapter Admin manages chapter member data and the coding of chapter officers. The agreement requires signatures of the Chapter Administrator and Chapter President serving during the term noted. Must be submitted annually.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 1</td>
<td><strong>Website Administrator Letter of Agreement</strong></td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td></td>
<td>Website Admin's responsible for managing the chapter website. The agreement requires signatures of the Web administrator &amp; Chapter President serving during the term noted. Must be submitted annually.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 1</td>
<td><strong>MMT Administrator/Code all Chapter Officers, Chairs, Board Members.</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 31</td>
<td><strong>Report of Revenue and Expenses</strong></td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td></td>
<td>Complete and have an independent review. This is a prerequisite for receiving your chapter allotment. Leaders should consider the suggestions regarding internal control of chapter finances. Template for Review of Chapter Financial Records</td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 30</td>
<td><strong>Chapter Budget and Giving Pledge Form</strong></td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td></td>
<td>Budget &amp; Funds dedicated to advancing the profession of internal auditing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 30</td>
<td><strong>Chapter Event Planning and Event Approval form (6 CPEs or more)</strong></td>
<td>IIA HQ</td>
<td>DR/DA</td>
</tr>
<tr>
<td>October 15</td>
<td><strong>Form 990, Form 990EZ, or Form 990N as required by IRS</strong></td>
<td>IRS</td>
<td></td>
</tr>
</tbody>
</table>
### CHAPTER FINANCIAL ADMINISTRATION

#### ADMINISTERING CHAPTER FINANCIALS

The primary purpose of an IIA chapter is to serve its members through chapter meetings, networking and training activities, as well as advocating the profession of internal audit. Chapters generally need operating funds beyond what is provided by the annual chapter allotment from HQ. Chapters cannot charge membership fees; however, activities can be funded by charging fees for chapter training events, selling ads in chapter newsletters and on the chapter Website, hosting social events, and organizing joint meetings with other member associations to share expenses. Chapters are encouraged to establish an event pricing model that rewards membership in The IIA. The non-member price should be set higher than the member price to support and enhance the value proposition as well as continuance of current membership. Chapter leaders can also increase operating funds by growing membership, which will increase the chapter allotment from HQ.

#### INTERNAL CONTROLS AND OVERSIGHT

The treasurer is entrusted with the day-to-day duties of managing the chapter’s financial matters. However, the Board has ultimate responsibility for ensuring the chapter’s continuing financial health and providing oversight of the treasurer function. These duties can be fulfilled by the following:

1. Reading the Best Practices for Chapter Internal Controls – Chapter Treasury (Appendix 34)
2. Ensuring proper segregation of duties and other internal controls are in place and operating for managing the chapter’s financial assets (Appendix 39)
3. Ensuring that the guidance provided by the Treasurer’s Manual has been adopted by the treasurer
4. Watching for red flags and elevating any concerns (Appendix 38)
5. Completing the Maturity Model for Chapter Strategic Planning (Appendix 51)
6. Ensuring an independent review is completed each year and is reported by the reviewer to the Board in person.

ANNUAL FINANCIAL REPORT

All chapters are expected to have an independent review of the chapter’s Annual Financial Reports (financial statements) at the end of the chapter year. The Annual Financial Report should provide sufficient detail of chapter’s financial position, revenue and expense activities (Changes in Net Assets), and change in cash balances from prior year (Statement of Cash Flow). In addition, the end of the year cash balance should be allocated between the following:

- Current Operating Funds: Funds required by the Board-approved budget to cover chapter activities during the current fiscal year.
- Restricted Funds: Special project funds approved by the Board for the current year or as part of a strategic plan. Such projects may include, but are not limited to: planned District or Regional Conferences; IIARF or IAAAF donations; a special member event such as a chapter milestone anniversary celebration.
- Unallocated Funds: Funds currently not identified in the above two categories.

The independent review requires prudent testing of a sample of underlying transactions and testing the accuracy of the Annual Financial Report.

- Someone other than the chapter treasurer, who is not an elected officer or governor, must perform the review.
- The review should be performed by a knowledgeable person who is not actively involved in the original recording of the transactions.
- There is no requirement that this be done by a CIA, CPA or external auditor.
- The review must include confirmation an internal control review was performed.
- The name, title, contact information including email address, and signature of both the treasurer and independent reviewer/auditor is required, verifying that a review was conducted, and that based on the review the financial position of the chapter is accurately reflected.
- There is no attestation required.

Resources: Chapter Funds Management Policy and Procedures (Appendix 38) and Template for Review of Chapter Financial Records (Appendix 38).

CHAPTER ALLOTMENT

HQ allots a portion of The IIA’s membership dues to chapters annually to help cover chapter expenses. Because chapters do not/cannot collect local dues from IIA members, each chapter is eligible to receive a chapter allotment. Current processes include:

- By August 31, the chapter must submit an accurate, independently reviewed Annual Financial Report that includes a financial condition, statement of changes in net assets and change in cash (using The IIA’s form) as of 5-31-xx (or the fiscal year-end date for the chapter) to qualify for CAP and to receive the annual allotment.
- Chapters needing an extension should request one by August 31. Chapters may be granted an additional 45 days, or until October 15.
• Chapters that do not submit an accurate, independently reviewed Annual Financial Report to HQ by October 15, will forfeit their allotment.
• An allotment of $9 per member, based on membership rolls as of May 31, is disbursed by HQ (generally in January of the following year; this date can vary). A minimum of $1350, less $100 insurance, is allowed per chapter.
  • $100 Liability insurance is deducted annually: $50 General Liability Insurance (US, Puerto Rico and Canada only) and $50 Directors’ and Officers’ Liability Insurance.
  • Chapters can now request to have their funds directly deposited into their chapter bank account vs. receiving a check through the mail. More details will be provided when notifying the chapter about their allotment, which is due to be paid by the end of the calendar year.
• New chapters formed within the chapter year will receive a one-time chapter formation allotment based on a pro-rata basis based on the month the formation is approved by the North American Board. Insurance will not be deducted from these pro-rated allotments. A new chapter may request this special allotment according to the following schedule:
  - June - $1250
  - July - $1190
  - August - $1130
  - September - $1070
  - October - $1010
  - November - $950
  - December - $890
  - January - $830
  - February - $770
  - March - $710
  - April - $650
  - May - $590

MANAGING CHAPTER CASH BALANCES

Operating an effective chapter presents challenges similar to operating a small business. Chapter leaders should demonstrate responsible cash management and exercise good judgment in holding and preserving chapter funds to avoid the risk of capital loss.

Chapter funds should be held in federally insured banks or savings associations and not be invested in securities, real estate, or other investments not insured by the federal government. The desired liquidity of chapter funds should influence the type of accounts used.

Guidelines for maintaining cash balances:

1. Chapter leaders should evaluate the chapter’s cash needs at the beginning of each chapter year during the budgeting process. This evaluation should consider the following:
  • Expected cash inflows (revenue) and outflows (expenditures) in the upcoming chapter year.
  • Fixed costs of large programs, such as a seminar with specific fixed costs that does not bring in sufficient revenue to cover costs, due to low attendance.
  • Anticipated donation from cash reserves (such as a request from a local college to help fund their internal audit library.)
  • Reserve funding needed for a future event that requires funding over more than one chapter year, such as hosting a District, Regional, or International Conference.
2. Other cash-related matters that are unique to the chapter and its objectives.
3. Chapter leaders should establish a floor (minimum balance) for their monthly and year-end cash balance, taking into consideration the above factors to help ensure that the chapter is able to pay its expenses.
4. It is a fiduciary responsibility of the chapter leadership to ensure unallocated cash is not unnecessarily high (refer to specific guidelines below). Since chapters are considered not-for-profit organizations, they should operate under a near break-even premise; the membership should be charged for meetings, seminars, and activities only what is necessary to cover the costs of running the chapter and maintaining a prudent cash balance. The Board should seek out ways to reinvest in the profession.

5. When saving for a special event or other special purpose expenditure, chapters may find it helpful to segregate their cash into different accounts: one for general operations and another for specific purposes (similar to the restricted/unrestricted cash concept used by non-for-profit organizations).

6. Chapters should consider passing a Board resolution that stipulates a prudent range for cash balances (e.g., “It is the intention of the Board that the chapter maintains a cash balance of at least $5,000, but not more than $15,000”). This will provide continuity from one year to the next as Board members and officers turnover.

GENERAL OPERATING ACCOUNT GUIDELINES

The following are suggested minimum/maximum operating cash balance levels to be considered based on operating expenses or member count. Chapter boards should use these guidelines as a starting point to which chapter-specific factors can be considered to target a cash balance range. Note: Special events or other special purpose expenditures should be considered separately from the general operating needs.

CASH BALANCE AS A PERCENTAGE OF ANNUAL OPERATING EXPENSES:

The following are suggested minimum / maximum levels relative to an annual operating budget. The example shown is for a chapter with a $20,000 annual operating budget.

- Minimum: 25%-50% of operating budget (e.g., $5,000 to $10,000 cash balance.).
- Maximum: 80% to 120% of operating budget (e.g., $16,000 to $24,000 cash balance.).

CASH PER MEMBER:

The table below presents an average balance for groupings of different chapter sizes, and a range within which approximately two-thirds (67%) of all chapters in that grouping fall.

Larger chapters generally have smaller cash-per-member balances on average than the smaller chapters, which reflects the ability of larger chapters to spread certain fixed costs or unanticipated losses among a wider membership base.

<table>
<thead>
<tr>
<th>CHAPTER SIZE</th>
<th>AVERAGE CASH PER MEMBER</th>
<th>RANGE – LOW</th>
<th>RANGE – HIGH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 100 members</td>
<td>$112</td>
<td>$55</td>
<td>$170</td>
</tr>
<tr>
<td>100 – 249 members</td>
<td>$100</td>
<td>$40</td>
<td>$150</td>
</tr>
<tr>
<td>250 – 500 members</td>
<td>$90</td>
<td>$30</td>
<td>$135</td>
</tr>
<tr>
<td>Over 500 members</td>
<td>$60</td>
<td>$30</td>
<td>$90</td>
</tr>
</tbody>
</table>

Chapters below the target range: Consider a two- to three-year plan for making up the deficit to spread the costs over a few years. This can be accomplished by deferring certain discretionary expenditures or slightly increasing the cost for meetings and seminars.
Chapters with excessive unallocated balances: Implement a transition plan that pays out excess unallocated funds over a period of time (e.g., three to five years). Consider establishing a scholarship program, making a difference through a donation to the IIARF, IAAAF, CBOK or IT initiatives, funding capital expenditures (e.g., audio-visual equipment), reducing the cost for meetings and seminars, or hosting a District or Regional Conference.

**BANK ACCOUNT CONTROLS AND CASH RECONCILIATIONS**

In administering chapter funds, chapter leaders should ensure proper controls over chapter funds.

- Funds received from chapter events, including monthly meetings and seminars, should be reconciled to event attendance records and the corresponding bank deposit.

- Funds received should be deposited as soon as practical, preferably within one business day of the event.

- Authorized signatures on deposit accounts should be limited to the chapter treasurer and one or two back-ups, not to include the chapter president.

- A separation should be maintained between the authorized signers on the deposit accounts and who receives and reviews the monthly bank statement. For example, if the treasurer and vice president are signers on an account, the chapter president or their designee might receive and review the statement transactions prior to sending to the treasurer for reconciliation.

- Board meeting minutes should contain sufficient detail to document and justify the expenditure of chapter funds. This may be in the form of an annual budget approval; however, exceptional expenditures may require separate action, which should be documented in Board meeting minutes.

- The treasurer should prepare a monthly financial report with comparative budget figures for presentation to the Board for every chapter meeting.

- When the chapter treasury function changes over with newly appointed chapter leaders, care should be taken to remove bank account signature authorizations of those no longer authorized to approve check/withdrawal transactions.

- Chapters should **not** utilize debit cards.

**CHAPTER LEGAL ISSUES**

**PRIVACY POLICY INFORMATION**

Individuals have become more concerned with how their personal data is being used. The IIA is taking precaution to ensure that our members’ personal information is protected. All chapters must protect member information and respect their wishes regarding release of personal data. Chapters should develop privacy policies based on IIA guidelines. Resource: Privacy Guidelines for Chapters ([Appendix 43](#))

**CHAPTER INSURANCE**

The IIA provides its chapters with two types of insurance: General Liability Insurance and Directors’ & Officers’ Liability Insurance.
• Premiums are split between the chapters and IIA HQ and are automatically deducted from the annual chapter allotment.

• The annual insurance premium to the chapter is $100 and is paid to The IIA via a deduction from the annual chapter allotment.

• Chapters who do not submit an accurate, independently reviewed Annual Report of Income and Expenses will not be included in the Chapter Insurance programs.

GENERAL LIABILITY POLICY

• The General Liability Policy has an endorsement listing the individual chapters of The IIA to its Commercial General Liability Policy.

• Coverage Territory: Individual chapters of The IIA located within Canada and the United States (including its territories and possessions).

• Excluded from coverage territory include chapters located in Aruba, Bahamas, Barbados, Bermuda, Cayman Islands, Curacao, Guyana, Jamaica, Trinidad & Tobago and Turks & Caicos.

• The policy provides Bodily Injury and Property Damage Liability.
  o The insurance applies to “bodily injury” or “property damage” only if caused by an occurrence that takes place in the “coverage territory.”

• The policy liability limit is $1M per occurrence and a $2M aggregate.

• The policy definition on who is insured includes “volunteer workers” only while performing duties related to the conduct of business activities.
  o Examples of performing duties related to the conduct of chapter business activities are meetings, seminars, conferences and other chapter-sponsored events.

DIRECTORS’ & OFFICERS’ LIABILITY POLICY (D&O)

• The D&O Policy has an endorsement covering “all duly constituted chapters of The Institute of Internal Auditors, Inc. located worldwide.”

• The insurance covers all directors, officers and volunteers who conduct activities explicitly on behalf of the chapter, within Canada, the United States and its territories, as well as Aruba, Bahamas, Barbados, Bermuda, Cayman Islands, Curacao, Guyana, Jamaica, Puerto Rico, Trinidad & Tobago, and Turks & Caicos.

• Coverage is available for chapter activities performed principally for the purposes and activities of its members including networking events, speakers for training in various aspects of auditing, and the promotion of these activities through newsletters, chapter Web pages, etc.

• The policy covers personal injury wrongful acts, employment practices liability and publishers liability.

• The combined maximum aggregate limit of liability for all claims each policy year is $5M.

• A Certificate of Insurance can be provided to an event venue upon a chapter’s request. (Contact ChapterRelations@theiia.org).

CHAPTER INCORPORATION

The IIA and its chapters are separate entities from a legal standpoint. The IIA’s charter as a not-for-profit business and its tax-exempt status does not automatically cover individual chapters. To limit liability and meet the requirements for tax exempt status, it is a requirement that chapters incorporate in the state/province/country where domiciled.
The process of incorporation is often simple and inexpensive. Because each area’s regulations differ slightly, each chapter should contact their local area’s Secretary of State (or equivalent) or a local attorney for exact procedures to be followed.

How to discover if a chapter is incorporated: Ideally past officers will have record of previously filed Articles of Incorporation and related documents. If not, most areas offer Web-based searchable databases of incorporated entities. The National Association of Secretaries of State (www.nass.org) maintains links to the Websites of individual secretaries of state in the US. Visit the Website of your secretary of state to perform an entity search via their department of corporations, state commission of corporation, or like unit. If a chapter is discovered to be inactive or is no longer in good standing, they should consult their state’s Secretary of State (or equivalent) to find out how to alter the status. Resource: Uniform Provisions for Charter of Articles of Incorporation and Sample Articles of Incorporation.

If you require assistance, contact Legal@theiia.org.

### TAX ISSUES

#### TAX EXEMPT STATUS

The IIA is considered a tax-exempt business league under IRS Section 501(c)(6). A business league is an association of persons having some common business interest, the purpose of which is to promote such common interest and not to engage in a regular business of a kind ordinarily carried on for profit.

All IIA Chapters are exempt from paying Federal taxes, All Chapters are required to pay Sales Tax. Most (if not all?) states only grant sales-tax exemptions to non-profit 501 (c) (3) charitable, religious, or educational organizations. Federal Tax-exempt status is maintained by complying with particular reporting requirements of the taxing authorities and using chapter funds for the purposes specified in the chapter’s Bylaws, objectives, and plans. Exempt status may be lost, and tax liability may occur, when funds are used for the benefit of individuals or purposes that are not consistent with objectives of The IIA, under which the exemption has been granted.

In order to maintain tax-exempt status, it is incumbent on each chapter to manage its cash position effectively and document in writing the intended use of chapter funds in serving the general membership of the chapter in a Funds Management Policy which should be developed by each chapter and approved by the chapter’s Board. Resource: Chapter Funds Management Policy and Procedures (Appendix 38).

#### GROUP EXEMPTION LETTER

The IIA has received a group exemption ruling for its chapters in the United States. This recognizes on a group basis the exemption under section 501(c)(6) - business leagues, of subordinate organizations (the chapters) on whose behalf the central organization (The IIA) has applied for recognition of this exemption. All chapters will be included under the group exemption letter that is updated annually. The IIA’s group exemption number is 8620.

#### STATE OR LOCAL TAX EXEMPTION

Federal Income Tax Exemption is not related to any state or local tax exemption. Due to the complexity from state of state, the chapter should check with your local authority to see if state or local tax exemptions are necessary.
FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)

Every tax-exempt organization is required to have an EIN, whether or not it has any employees. The EIN number is used in the group exemption letter and is needed by the chapter to file IRS Form 990.

TAX ISSUES IN THE US

The information in this Manual is subject to change; please refer to the IRS Website at www.irs.gov for the latest updates regarding forms and reporting requirements.

FILING INTERNAL REVENUE SERVICE (IRS) FEDERAL INCOME TAX RETURNS (US ONLY)

Because The IIA and each of its chapters are separate entities from a legal standpoint, the IRS requires each US chapter to file its own federal income tax return. It is very important that organizations file either a 990, 990EZ, or 990-N (e-Postcard) each year or they risk losing their tax-exempt status; the forms are due by October 15. The Pension Protection Act requires the IRS to revoke the tax-exempt status of any organization that does not meet its annual filing requirement for three consecutive years. Resource: Tips for filing Form 990-N and 990-EZ.

If a chapter does not receive a form and has gross income of $25,000 or more, the chapter must obtain a form and file the return. Failure to do so without reasonable cause can subject the chapter to a fine of $20 per day to a maximum of $10,000 or 5% of the gross receipts for the year.

FORM 990-N (US ONLY)

Form 990-N, Electronic Notice (e-Postcard) for Tax Exempt Organizations Not Required to File Form 990, or 990-EZ. The electronic notice (or e-Postcard) is a provision of the Pension Protection Act of 2006 and applies to small tax-exempt organizations – organizations not required to file Form 990 or 990-EZ because their gross receipts are normally $50,000 or less.

FORM 990 OR 990EZ (US ONLY)

As 501(c)(6) organizations, your chapter is required to file an annual information return if you have gross receipts of $25,000 or more.

COMPLETING FORM 990EZ USING THE GROUP EXEMPTION NUMBER (US ONLY)

The Group Exemption Number is 8620. Use the following to complete Form 990EZ:

Box D: Employer Identification Number – the EIN for your chapter
Box F: Enter 4-digit GEN - 8620
Box H: Check the box, not required to attach Schedule B
Box J: Organization type 501(c)(6)
Box K: Check the box if your chapter gross receipts are not normally over $25,000.

If your chapter receives a Form 990 package in the mail, you need to file the return even if your gross receipts do not exceed the $25,000 minimum.
Even though chapters are recognized as tax exempt, the chapter may still be liable for tax on unrelated business income (e.g., income from investment property, trade shows, advertising, etc.). This requires the filing of Form 990-T.

All IRS forms and the related instructions can be downloaded from the IRS Website at www.irs.gov.

FORM 1099 (US ONLY)

If payments in excess of $600 are paid to someone who is not considered an employee, you must prepare Form 1099 Miscellaneous Income. The most common example is payment to speakers; it applies only to the fees paid, not for expenses. It applies only to individuals, so if you contract with The IIA for an On-site Chapter Seminar, you do not need to issue a 1099 to The IIA. The IIA is the contractor with the instructor and as such will issue the 1099 to the instructor. This form must be provided to the service provider and the IRS; due dates are January 31 to the service provider and February 28 to the IRS.

TAX ISSUES IN CANADA

The information in this Manual is subject to change; please refer to the Canada Revenue Agency Website at www.cra-arc.gc.ca for the latest updates regarding forms and reporting requirements.

FORM T1044 (CANADA ONLY)

The Canada Revenue Agency defines a Non-Profit Organization as a “club, society, or association that is organized and operated solely for: social welfare, civic improvement, pleasure or recreation, and any other purpose except profit."

An information return (Form T1044) is required to be filed by a Non-Profit Organization if one of the following conditions is met:

The organization received or is entitled to receive taxable dividends, interest, rentals, or royalties totaling more than $10,000 in the fiscal period;

The total assets of the organization were more than $200,000 at the end of the immediately preceding fiscal period; or An NPO return had to be filed for a previous fiscal period.

The fiscal period is the period for which the organization’s accounts have been prepared.

If a return is required to be filed, membership dues, fees, and assessments received are to be reported, as are gross sales and revenues from organization activities. (But it is not this revenue that generates the filing requirement.)
Because each chapter is a separate entity, no attempt has been made here to interpret the individual tax laws and requirements. Each chapter should check with the local taxing authorities.

**CHAPTER RECORDS RETENTION**

Following is a suggested schedule of retention:

<table>
<thead>
<tr>
<th>RECORD</th>
<th>MINIMUM RETENTION PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>EIN or comparable number outside the US</td>
<td>Permanent, with copy to HQ</td>
</tr>
<tr>
<td>Certificate of Incorporation</td>
<td>Permanent, with copy to HQ</td>
</tr>
<tr>
<td>Articles of Incorporation</td>
<td>Permanent, with copy to HQ</td>
</tr>
<tr>
<td>Chapter Bylaws</td>
<td>Permanent, with copy to HQ</td>
</tr>
<tr>
<td>Minutes of Board of Governors and Annual Meetings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Records of Committee Activities</td>
<td>3 years</td>
</tr>
<tr>
<td>CAP Reports</td>
<td>3 years</td>
</tr>
<tr>
<td>Chapter Seminar Material</td>
<td>1 year following complete settlement of all matters</td>
</tr>
<tr>
<td>Roster, Program, Seminar Notices, and Attendance Sign-in Sheets</td>
<td>3-5 years OR as required by state certification boards i.e., Board of Accountancy</td>
</tr>
<tr>
<td>Records of International Conference</td>
<td>1 year following settlement of all matters</td>
</tr>
<tr>
<td>Records of Regional / District Conference</td>
<td>1 year following settlement of all matters</td>
</tr>
<tr>
<td>Monthly Financial Report</td>
<td>1 year</td>
</tr>
<tr>
<td>Year-end Financial Report</td>
<td>7 years</td>
</tr>
<tr>
<td>Financial Asset Update (report due February 1)</td>
<td>1 year</td>
</tr>
<tr>
<td>Forms 990 and 1099s</td>
<td>7 years</td>
</tr>
<tr>
<td>Newsletters</td>
<td>1 year and permanent with Historian</td>
</tr>
<tr>
<td>List of Membership Prospects</td>
<td>1 year, with copy to HQ</td>
</tr>
<tr>
<td>Correspondence with HQ, DA, DR, or others</td>
<td>1 year</td>
</tr>
<tr>
<td>Newspaper Clippings; Pictures</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

Items to consider:

- It is important to establish a retention policy and set responsibilities for accomplishing these policies.
- Files should be actively reviewed to purge the material that has served its purpose, so the files do not become enormous and unmanageable.
- The volunteer member who has just completed a term as officer or chair is probably in the best position to do the purging.
- Many of the records scheduled for retention now reside on the chapter’s Website.
- The same record retention policy should apply to an electronic format but there is no reason to retain both electronic and hard copy of the same record.
• There should be a permanent file that is transferred to the next chapter president.
• Other material can be kept in separate files and locations and discarded after the retention period. Remember, it doesn’t do any good to save things if no one knows they have been saved or where they are. Record Retention Policy Sample (Appendix 54).

IIA AWARDS PROGRAM

Numerous awards programs recognize contributions to the internal audit profession and The IIA in areas such as service, research, certification, and writing for IIA publications.

Service Awards:
William G. Bishop III, CIA Lifetime Achievement Award (Link)
Victor Z. Brink Award for Distinguished Service (Link)
Bradford Cadmus Memorial Award (Link)

Research Awards:
Certification Awards: William S. Smith Award (Link)
Esther R. Sawyer Research Award (Link)
Michael J. Barrett Doctoral Dissertation Grant (Link)

Writing Awards:
Outstanding Contributor Awards (Link)
John B. Thurston Award (Link)
APPENDICES COMMITTEE DESCRIPTIONS

APPENDIX 01, ACADEMIC RELATIONS COMMITTEE

Mission / Vision
To make aware and educate the next generation of internal auditors by sharing the profession with interested university faculty members and students.

Objectives
To develop and support relationships through educational programs among practitioners, educators, students, educational institution administrators, and business/government communities, which enhance knowledge, skills, understanding, and use of internal auditing.

Structure
Membership shall make nominations and vote for a committee chair (or the president shall appoint a committee chair, depending upon chapter bylaws). The chair shall solicit volunteers for the committee. Potential candidates should be passionate about the mission of Academic Relations and could include: professors, practitioners who also teach, graduates from a local school, university, CAEs or auditors.

Position Description / Responsibilities
1. Coordinate the chapter’s academic relations events.
2. Establish and maintain working relations with colleges and universities in the chapter area.
3. Encourage universities to incorporate internal audit classes within their curricula. Provide information and support for universities to participate in the Internal Audit Academic Awareness Program and the Internal Auditing Education Partnership Program.
4. Provide assistance to schools and colleges in establishing courses in internal auditing.
5. Report the chapter’s Academic Relations-related CAP points and submit annual activities to The IIA.
6. Keep The IIA updated on the universities the chapter is working with.
7. Ensure that the chapter’s Academic Relations committee chair is ‘coded’ as a chapter leader in The IIA database by the chapter administrator.
8. Encourage educator and student attendance at local chapter meetings and membership with The IIA.
9. Coordinate the chapter’s financial support for students or universities through contributions to the Internal Auditing Academic Advancement Fund, university endowments, scholarships, etc.
10. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 02, ADVOCACY COMMITTEE

Objectives
To promote the internal auditing profession by being recognized by regulators and legislators as a credible, objective voice for the internal audit profession, and increasing awareness and perceived value to management and boards.

Structure
The Chapter Board shall appoint this committee of a chairperson and one or more members. Ideally the chairperson term would be a minimum of two years to promote continuity. Members of this committee could be an officer or member of the Board.

Responsibilities – Chapter Advocacy Webpage
1. Act as liaison between the chapter and the DR for all advocacy communication from HQ and the NA Advocacy Committee. Report progress/activities to Board.
2. Refer to the Building Awareness Toolkit as your guide to prepare a strategic plan for promoting the profession to the public and private stakeholders.
3. Refer to the Service to the Profession section of the CAP spreadsheet and Promoting the Profession section of the Chapter Maturity Model for additional details.
4. Survey members to identify local U.S. regulators, legislators, CAEs, and Audit Committee Boards.
5. Identify and develop relationships with U.S. regulators, legislators, CAEs, and Audit Committee Boards. Get them involved in chapter member events.
6. Invite public and private stakeholders to chapter events, CAE roundtables, etc.
7. Obtain proclamations from public stakeholders; state governor, city mayor, head of state, or other government official. Notify the media of proclamations and related presentations. Film presentations for the IIA Audit Channel and send recordings to pr@theiia.org.
8. Speak at public and private stakeholder events promoting the internal auditing profession.
9. Network with local chapters in close proximity to participate in meetings and presentations with private and public stakeholders. Ensure no duplicate communications with the same public or private stakeholders.
10. Ensure communication with public and private stakeholders is consistent with IIA branding as provided by HQ. (Refer to the Building Awareness Tool kit for tips and samples.)
11. Participate in the Annual Building Awareness Champion Program (February timeframe).
12. Organize an event for Celebrating Internal Audit Awareness month (May annually).
APPENDIX 03, ATTENDANCE COMMITTEE

Objectives
To encourage and improve attendance at chapter events.

The following specific objectives should be used as guidelines to:

1. Improve the member attendance and total attendance for each event over the prior year.
2. Identify, through personal contact, the major reasons for nonattendance and communicate the reasons to
   the chapter Board with recommendations for corrective action.
3. Set up a plan to contact inactive members to encourage regular attendance.

Structure
This committee shall be appointed by the president.

Responsibilities
1. Develop and implement a plan for contacting members not regularly present at chapter meetings.
2. Develop new means of encouraging member attendance at meetings.
3. Provide special recognition or rewards for members who have perfect attendance records.
4. Follow up with infrequent or new meeting attendees, indicating the chapter’s appreciation of their
   attendance and encouraging further participation.
5. Maintain a complete, current record of meeting attendance, making comparisons with the record of
   previous periods.
6. Call inactive members to determine their reasons and what the chapter can do to make them active,
   contributing members.
7. Inform the president and secretary of the official attendance figures.
8. Maintain a file of records and correspondence to be passed on to successor at the close of the chapter
   year.
APPENDIX 04, AUDIT COMMITTEE AND INDEPENDENT AUDITOR/REVIEWER

Audit Committee Objectives

Act on behalf of the Board and oversee the processes for preparing the Chapter’s financial statements, IRS Form 990 and other relevant IRS information, and over certain internal control processes.

The following specific objectives should be used as guidelines to:

1. Recommend an independent auditor to the Board, although the Officers and their respective Committees are responsible for directly managing all accounting and financial activities of the Chapter.
2. Coordination with other Board committees and maintenance of strong, positive working relationships with Chapter officers, independent auditors, and other Chapter advisors.

Structure

The Committee shall consist of at least three members. Individuals who are non-officer, voting members of the Board may be considered for appointment to the Committee. Candidates for appointment must possess finance, accounting, audit, and/or tax backgrounds comprised of a minimum of ten years direct work experience as well as have demonstrated leadership skills. Candidates should hold at least one professional certification

Responsibilities

1. Recommend to the full Board (for their ratification) an independent auditor to conduct the annual audit or review of the financial statements;
2. Review performance of the independent auditor and the results of the annual external financial statement audit or review;
3. Review with independent auditor any qualitative comments regarding the financial statements and internal controls, which could have a material impact on the financial statements, IRS Form 990 and other relevant IRS information, and other statements of operations of the Chapter, as well as additional matters which are required to be communicated to audit committees under promulgated professional standards;
4. Review and evaluate significant risks applicable to the Chapter and evaluate general internal controls to mitigate such risks;
5. Report periodically to the full Board on the activities of the Committee, including the Committee’s recommendation regarding approval of the audited financial statements;

Independent Auditor/Reviewer Objectives

Arrange for the timely independent/audit review of chapter records at the close of each chapter year and submission of the signed Annual Financial Report.

The following specific objectives should be used as guidelines to:

• Submit the independently reviewed Annual Report to the Board by June 30 to allow ample time for review and discussion.
• Submit the Annual Report to HQ per the reporting timeline (August 30, 2015).
• Develop and execute a program for an interim operational review of chapter activities and report thereon to chapter officers and Board.

Structure
The chapter Board shall appoint this committee; no member of this committee should be an officer or member of the Board.

Responsibilities

6. Review all chapter financial records and prepare a report for submission to the chapter Board.
7. Review and test controls over reported revenue and expense activities during the chapter year.
8. Perform an operational audit of chapter activities as a service to the chapter officers, Board, and committees.
9. Maintain a file of records and correspondence to pass on to successor at close of chapter year.
APPENDIX 05, AWARDS COMMITTEE

Objectives
To establish and monitor a chapter awards program. To inform chapter members of the awards made by the chapter and by the global organization. To develop an effective plan that will stimulate chapter members to strive for the individual awards.

Specifically, the committee is expected to:

- Identify individuals believed to meet the standards required for the various awards.
- Select and to submit to the Board the names of any chapter members deemed worthy of an award.
- Make arrangements for the presentation to award recipients.
- Make arrangements for the presentation of a suitable token of appreciation to the retiring president.

Structure
The committee shall be appointed by the president.

Responsibilities
- Become familiar with, and inform the membership of, IIA Global and chapter award programs.
- Encourage members to strive for these awards. Review the qualifications of each chapter member to determine potential candidates according to the standards established.
- Nominate members for IIA Global awards as appropriate.
- Consider and report to the Board proposals for additional chapter awards, including how the cost of awards will be met.
- Make arrangements to obtain plaques, to make presentations, etc., upon approval of the committee's recommendation by the Board.
- Maintain a file of records and correspondence to be passed on to successor at close of chapter year.
Objectives
To study the financial affairs of the chapter, provide guidelines for current operations, and recommend financial policies.

The following specific objectives should be used as a guideline:
1. To meet and review proposed committee budgets for the forthcoming year.
2. To develop the proposed budget for the forthcoming year and to request approval of the Board at its first meeting of the chapter year.

Structure
This committee shall be appointed by the president and shall be composed of a chairperson, normally the treasurer, plus chapter members.

Responsibilities
1. Review on behalf of the Board all committee budgets submitted for incorporation in the chapter budget.
2. Identify those significant items included in the proposed budget that require decision by the Board as to policy or major commitments.
3. Prepare a consolidated budget after screening and modifying and submit to the Board for approval.
4. Secure Board approval for major budget deviations early in the chapter year.
5. Suggest plans for investment or use of excess funds.
6. Maintain a file of records and correspondence to be passed on to successor at close of chapter year.
APPENDIX 07, CERTIFICATION COMMITTEE

Objectives

To develop marketing plans and recognition programs to promote IIA certifications. To encourage internal auditors and other professionals to register, prepare and obtain the Certified Internal Auditor (CIA) (premier designation), Certified Risk Management Auditor (CRMA), Certification in Control Self-Assessment (CCSA), Certified Financial Services Auditor (CFSA), and/or Certified Government Auditing Professional (CGAP), Certification for Environmental, Health & Safety Auditors (BEAC), and Internal Audit Practitioner (IAP) designations, as well as the Qualification in Internal Audit Leadership (QIAL). To promote continuing professional development programs to current certified professionals, both members and nonmembers.

Structure

The committee shall be appointed by the president. The chairman must be a CIA.

Responsibilities

1. Promote the certification programs through use of information provided from HQ.
2. Arrange review courses and study groups to aid those taking the CIA, CRMA, CCSA, CFSA, CGAP BEAC, and IAP exams.
3. Promote certification review materials provided by The IIARF Bookstore.
4. Review the opportunity to utilize The IIA’s CIA Learning System for a review course.
5. Arrange recognition ceremonies at chapter meetings to present CIA, CRMA, CCSA, CFSA, CGAP, BEAC, and IAP certificates quarterly.
6. Work with other chapter committees to ensure a viable education program designed to meet the criteria established for CPE.
7. Encourage certified professionals to become IIA members, to participate in chapter activities and to maintain their requirements for CPE status.
8. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
9. Keep the chapter president informed of activities and statistics of successful candidates that have earned new certifications.
APPENDIX 08, CHAPTER ACHIEVEMENT PROGRAM (CAP) COMMITTEE

Objectives
To appraise past chapter activity, develop current year chapter plans and track current year chapter activities using the CAP reporting process.

Structure
The committee shall be appointed by the chapter president.

It is suggested that this committee appoint one person to take full responsibility for completing and submitting the CAP report form. This individual should have competent knowledge of the CAP spreadsheet and be a liaison to the other committees so the report is complete and comprehensive. The past president is ideal to serve in this capacity. This committee works closely with the strategic planning committee.

Responsibilities
1. Evaluate previous years’ CAP reports for successful activities, areas needing improvement, and areas where there were no activities performed. This is aimed at strengthening the chapter and increasing the benefits to members and the profession.
2. Determine the CAP performance level the chapter wishes to achieve.
3. Complete the CAP report for the current year with the consolidated goals and objectives from the other committees and the Board. This acts as the performance budget.
4. Be alert to new developments or changes in the chapter programs and activities and make the necessary changes to the performance budget.
5. Be alert to changes in the CAP program status opportunities and reporting requirements.
6. With input from the other committees and the Board, complete the CAP report on a monthly basis and submit to HQ by the 10th of the following month. Follow the distribution guidelines.
7. Review the CAP report against the performance budget and discuss discrepancies with the other committee chairs and the board to determine appropriate action.
8. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 09, CHAPTER CAE CHAIRPERSON

Structure
This committee shall be appointed by the chapter president.

Responsibilities
• Collects feedback from CAEs to understand needs of the CAEs and their teams.
• Solicits areas of interest from CAEs and the IIA on “hot topics” in the profession.
• In collaboration with the Chapter leaders, leads the development of:
  o Strategy for engaging CAEs in the IIA, more specifically the Chapter.
  o Measurements of success.
• Leads the development of a “Recruit a CAE” campaign (using the CAE Toolkit) to encourage current CAE members to recruit other local CAEs to participate in IIA activities.
• Based upon feedback from CAEs, assists the Chapter President to host periodic events for CAEs of local companies including roundtable discussions on emerging issues affecting the profession.
• Leverages local CAEs to:
  o Facilitate CAE discussions.
  o Build a strong CAE network.
• Coordinates with Chapter Relations to arrange visits from IIA CAE Services Leaders to speak or facilitate Chapter or CAE events on topics relevant to the internal audit profession.

Qualifications
• Is comfortable in a leadership, public speaking, and/or facilitation role;
• Effectively communicates with Chapter Leadership, The IIA and the Audit Executive Center;
• Is well-versed in emerging and fundamental topics related to governance, risk, and compliance;
• Has the ability to commit time to the administration of CAE activities.

Optional
• Serves or has served as a CAE or in a CAE capacity and have a minimum of 3 years in the profession.
Improved chapter management begins with accountability. There should be a clearly defined assignment of authority and responsibility for chapter functions and establishment of individual objectives. The following objectives may serve as standards against which to appraise actual performance:

- Require the committees to be active. A "no progress" report should spur action by the incumbent committee chairperson or alert the Board to the need for a reappointment.
- Require planning of committee activity. To measure progress, objectives must be clear, defined, and related to specific target dates.
- Measure progress toward goals. This serves as a direction indicator to alert the Board to any divergence of purpose, as well as provides chairpersons a sense of pride in the committee's accomplishments.
- Give recognition to the importance of committee work. At every board meeting, comment upon goals achieved and progress made. Report progress to the membership on a regular basis.
- Require regular written progress reports.
- Require each Board member to assume the responsibility of a committee. Non-Board members should not head a committee other than the audit committee.
- Actively seek out volunteer talent. During the course of the year, identify members who have the interest, ambition and ability to perform the tasks involved in running a chapter.
- Identify special skills or talents of each committee chairperson. For example: personal ambitions or plans, special skills, abilities or talents, position within his/her company or community or other professional organizations.
- Obtain a commitment from each chairperson. Chairpersons must be willing and able to perform all the responsibilities assigned to that committee.
- Encourage committee volunteers. Chairpersons should staff committees with diverse, able, progressive, and imaginative members.
- Solicit ideas from chapter leaders. Objectives, targets, and special plans should be established by officers and chairs for their term of office, in addition to the specific job responsibilities. These should be submitted to the president for evaluation, comment, and presentation to the Board.
- Tie chapter goals to a major theme. Themes can help provide a focus for a coordinated chapter plan.
- Merge committees to best meet the chapter’s primary functions.
APPENDIX 11, EMPLOYMENT COMMITTEE

Objectives
To serve as a resource for members seeking positions and organizations seeking personnel.

Structure
The committee shall be appointed by the chapter president.

Responsibilities
1. Act as a clearing house for available positions and for persons looking for positions by reviewing resumes of applicants and attempting to match them with employer requirements.
2. Make job seekers and employers aware of The IIA’s Career Center online.
3. Maintain a central file of available internal auditing positions and of resumes of candidates seeking positions.
4. Rely wholly on the initiative of the members in bringing their needs to the attention of the committee. No "raiding" or talent searches are to be undertaken.
5. Treat all inquiries on a confidential basis.
6. Suggest employment ads in the Internal Auditor and local chapter publications to members in order to select from a larger field. Consider publishing a monthly listing of positions in the chapter newsletter or on the chapter’s Web pages. Consider setting fees for non-members and/or non-member organizations.
7. Work with other chapter employment committees when applicants seek employment in other locales.
8. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 12, HISTORY COMMITTEE

Objectives
To establish what items should be kept for historical purposes and to maintain pertinent records of chapter milestones. To maintain a scrapbook or archive of chapter history.

Structure
The committee shall be appointed by the president.

Responsibilities
1. Maintain a scrapbook or archive of chapter events, officers.
2. Coordinate a special meeting to honor past presidents, founders, and chapter formation anniversaries.
3. Ensure compliance with record retention policies of the chapter. Maintain historical file of chapter officers, chapter milestones, and important chapter documents.
4. Periodically inform members of chapter's history and growth, through newsletter articles, chapter programs, etc.
5. Maintain a file of records and correspondence to pass on to successor at close of chapter year.
APPENDIX 13, MEETING ARRANGEMENTS COMMITTEE

Objectives
To handle all meeting arrangements, create an enjoyable atmosphere through a careful choice of meeting locations, facilities, and menus.

Structure
The committee shall be appointed by the president.

Responsibilities
1. Make recommendations to the Board regarding meeting times, dates, locations, menus, contracts with meeting facilities, and proposed fee structure for attendees.
2. Make arrangements for facilities for regular meetings, Board meetings, socials, and other chapter events.
3. Receive and tabulate reservations for members and non-members attending each event.
4. Notify the management of the meeting facility of the number of persons expected to attend.
5. Coordinate information for name badges and consider special recognition of new members and special guests.
6. Ensure audiovisual required by the speaker is available and working.
7. Ensure that room arrangements such as a head table, seating layout, and registration table are set up appropriately.
8. Transmit the count of member and non-member attendees to the secretary and/or CAP chairperson for reporting purposes.
9. Handle complaints. If food or service is poor, if facilities are uncomfortable, or if the speaker cannot be seen or heard from some of the table locations, take corrective action. Then report and make recommendations for improvement at future events to the Board.
10. Develop and maintain evaluation processes to ensure needs of membership are met. Speaker ratings should be reported to HQ through the CAP report.
11. Maintain a file of records and correspondence to be passed on to successor at the close of the chapter year.
APPENDIX 14, MEMBERSHIP COMMITTEE

Objectives
To maintain chapter membership records and make concerted efforts to communicate with and show appreciation for new, existing and dropped chapter members.

Structure
This committee shall be appointed by the chapter president.

Responsibilities
- Maintain chapter membership records in coordination with the chapter secretary as follows:
  - Ensure timely and accurate coding of all chapter leaders in the membership database.
  - Obtain an updated chapter membership listing at least quarterly.
  - Ensure a chapter membership directory is prepared and made available to members at least annually.
- Personally welcome all new members to the chapter.
- Encourage existing members to update their IIA profile if necessary.
- Identify and recognize members achieving milestone anniversaries.
- Reach out to drop members for the purpose of understanding the reason for their departure.
APPENDIX 15, NOMINATING COMMITTEE

Objectives
To submit to the chapter members the formal nominations, as provided for in Chapter Bylaws, for all officers and Board of Governors' vacancies.

Structure
This committee shall be appointed by the chapter's Board and shall consist of the chapter past president and at least two other members. Other than the president, this committee shall not contain a majority of members who are represented on the Board.

Responsibilities
1. Keep in contact with chapter membership, especially with new and active members, in order to identify diverse prospective talent for various chapter posts.
2. Maintain a database of potential chapter officers, committee chairs, and Board for future nominations.
3. Keep in touch with chapter officers and committees in order to maintain a continuing evaluation of the capabilities, interest, and performance of officers and committee members.
4. Meet several times during the chapter year before formal nominations are required to consider in depth the potential candidates for nomination.
5. Confirm with candidates their availability to accept any position for which nominees have been considered.
6. Make recommendations to the officers and Board that will promote the optimum chapter health in terms of membership resources and utilization.
7. Prepare and have available at the chapter annual meeting appropriate ballots for use if needed.
8. Prepare succession plan for all chapter officers and committee positions.
9. Maintain a file of pertinent records and correspondence concerning nominees and transfer this file to the succeeding nominating committee at the conclusion of each chapter year.
APPENDIX 16, PROFESSIONAL DEVELOPMENT COMMITTEE

Objectives
To provide a challenging educational program on the subjects related to internal auditing and of interest to internal auditors with the purpose of improving the auditing competency and effectiveness of chapter members.

Structure
This committee shall be appointed by the president. The chapter president-elect should consider serving as chairperson. Because of the importance of chapter programs, the president and the Board should take an active role with this committee. Since advance planning is necessary for success, the new chairperson should be selected before the beginning of the chapter year.

Responsibilities
1. Develop programs designed to assist members in improving their internal audit performance. The program should reflect:
   a. Topics related to internal auditing more so than sessions devoted to general business matters, economic conditions, etc.
   b. Member interest as determined by an effective means such as a survey.
2. Present the proposed program for the upcoming chapter year to the Board outlining topics, speakers, panel discussions, case studies, etc.
3. After Board approval, coordinate scheduling with other chapters in the district and obtain appropriate approval for all programs 6 CPE or longer so as not to conflict or compete with other chapters or The IIA.
4. Obtain speakers for each topic and submit the completed and confirmed program to the president.
5. Set a goal to have a preliminary program schedule approved by the board by August 15th. This should be sent to the members no later than August 31st.
6. Obtain speaker biographical data and pertinent information on the topic and forward this to the appropriate committee or person to advertise the event.
7. Confirm with the speaker the meeting date, time and place, and audiovisual equipment needs or special arrangements.
8. Serve as a host to speakers.
9. Arrange for a speaker gift and/or a letter of appreciation for each speaker.
10. Analyze the evaluations of the program and provide input to the president and Board.
11. Maintain a record of attendance of those members requesting CPE credit and prepare the certificates.
12. Share speaker information and attendance numbers with the CAP committee.
13. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
Objectives

To provide information and services to public sector auditors to enhance their knowledge and skills. Serve as a resource for the chapter to involve public sector auditors in chapter operations.

Structure

The committee chair shall be appointed by the chapter president.

Responsibilities

1. Stay abreast of changing government policies that affect public sector internal auditors.
2. Encourage public sector auditors to participate in the Certified Government Auditing Professional (CGAP) certification.
   a. Provide information about CGAP.
   b. Help encourage study groups, etc. for CGAP exam.
3. Identify and develop relationships with public sector leaders.
   a. Encourage support for chapter programs.
   b. Provide public sector leaders with chapter information where warranted
4. Conduct surveys of public sector leaders to obtain insight into their needs of public sector auditors.
   a. Share results with chapter Programs Chair for planning purposes.
   b. Share results with chapter President for planning purposes.
5. Assist the Chapter Programs Chair in the development of programs targeted to the public sector auditor.
   a. Consider utilizing public sector auditors for speakers, instructors.
   b. Assist in providing connections about public sector speakers.
6. Work with the Membership Committee Chair to identify and recruit public sector auditors in an effort to increase public sector auditor membership in the chapter.
APPENDIX 18, PUBLICATIONS COMMITTEE

Objectives

To assemble and produce a newsletter for chapter members containing useful and informative material such as chapter news, IIA news and internal auditing information.

Structure

The committee shall be appointed by the president.

Responsibilities

1. Produce regular issues of the chapter newsletter. Newsletter may be in printed or electronic format.
   a. News should include items such as new members, committee reports, meeting announcements, biographies of officers, HQ updates, news from the profession, or any other information from chapter activities that would be of interest to the members.
   b. Consider the inclusion of photographs from recent chapter events.
   c. As a means of stimulating reader interest, cartoons, jokes, etc. may be used; however, good taste must always be exercised. Nothing offensive or divisive should be considered.
   d. No information should be included that would violate The IIA’s Privacy Policy.

2. Establish a review team to edit newsletters for accuracy prior to release.

3. Distribute the newsletter to members in a timely fashion so it will not only serve as news but as a reminder of the next chapter event and a summary of past events. Post to the chapter Website. If you are on social media, also link from there.
   a. Consider sending a hard copy to your members at least once per year as many members opt out of email communications.

4. Issues may be exchanged with leaders of other chapters.

5. Maintain a chronological file of all issues. If your chapter has an historian, ensure they have copies.

6. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 19, PUBLICITY AND PUBLIC RELATIONS COMMITTEE

Objectives

To develop program and publicity material that will create public awareness of the internal auditing profession, The IIA, the chapter, and the accomplishments of its members. To generate favorable interest in internal auditing and enhance the image of the profession.

Structure

The committee shall be appointed by the president.

Responsibilities

1. Develop and implement plans for public information programs and news releases through which the chapter and the profession may achieve broader public recognition. Send information about speakers and events to the news media prior to the event or consider submitting a news release immediately after the event.
2. Contact local media to learn how they prefer to receive reports of events.
3. Submit news of special events such as presentations given by members or service awards received by members. Obtain local press coverage for new CIA recognition and announcements for seminars and conferences in the vicinity.
4. Maintain a scrapbook of all publicity received. Take photos of all featured speakers and special activities for the scrapbook, newsletter, and Website.
5. Send meeting notices to the secretaries of other organizations in related disciplines such as chartered accountants or certified public accountants.
6. Invite financial and business editors to meetings to learn what type of information they consider newsworthy.
7. Maintain or develop closer ties with related organizations in the area by encouraging joint meetings or activities and exchanging information on programs and seminars of special interest.
8. Send newsworthy items to IIA Global Headquarters’ Editorial Department (pr@theiia.org) for possible inclusion in future publications.
9. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
Objectives

To promote and support internal auditing research. To initiate research of interest to the chapter on specific aspects of modern internal auditing concepts and practices, and to cooperate in the work of The IIA Research Foundation (The IIARF).

Structure

The committee shall be appointed by the president. It is recommended that the research chair position be assigned to a chapter Board member.

Responsibilities

1. Encourage, promote and coordinate chapter research into areas of local concern to the auditing community.
   a. Identify, through surveys and other means, areas of internal auditing which may be the subject of research projects.
   b. Develop a list of potential researchers for projects.
2. Manage chapter research projects and submit results to The IIARF for annual consideration of award and recognition.
   a. Submit a proposal to The IIARF Research Matching Grant Program.
   b. Submit completed research project to The IIARF by March 1 for consideration for the annual Donald E. Ricketts Research Award.
3. Disseminate research information to the chapter members. Maintain a chapter resource library of publications produced by The IIARF, and encourage chapter members to use this resource. Obtain free publications as offered by The IIARF.
4. Coordinate research activities with those other chapter activities related to promoting academic and student relations within the chapter's geographic area.
5. Assist in IIARF research projects and/or coordinate with other chapters conducting similar projects.
6. Promote the funding of research activities at both the local and global level. Support the research and educational purposes of The IIARF (to expand knowledge and understanding of internal auditing by providing relevant research and educational products to advance the profession globally), by encouraging corporate and individual donations as well as an annual contribution from the chapter.
7. Submit an annual report of chapter research activities to The IIARF.
8. Share with the CAP committee any participation in research activities so they may claim the appropriate CAP points.
9. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
Each committee has the responsibility to recognize the following in its planning and actions:

- The chapter’s primary function is to serve its members in fulfilling their professional responsibilities and to serve the profession of internal auditing.
- The committee chairperson has the responsibility to attend all Board meetings and present written reports on their committee’s activities. If they cannot attend, written reports should be furnished to the secretary and president in advance of the meeting.
- There are benefits of sharing committee and chapter best practices with other chapters, the respective international committees of The IIA and HQ.
- There is a responsibility for measuring the committee’s progress toward the established objectives.

In addition, committees should recognize the need to:

- Test all committee planning and actions by the standard: "Does this contribute to optimal chapter growth and service to members?"
- Prioritize the objectives of the chapter given the resources available.
- Ensure each committee consists of sufficient members from diverse backgrounds to assure that the objectives and responsibilities of the committee are met.
- Select and evaluate committee member abilities for further chapter and IIA service.
- Ensure committee chairpersons and members view their functional responsibilities in a creative manner.
- Bring to the attention of the officers and the Board those problems and opportunities that don’t fall within the committee’s functional area.
- Keep other committees informed of the committee’s activities and plans.
- Work closely with other chapter committees to ensure the activities are coordinated.
- Recognize committee targets and procedural guidelines.
APPENDIX 22, SPEAKER’S BUREAU COMMITTEE

Objectives

To develop and maintain a list of internal audit professionals able to speak about audit-related subjects to interested organizations, associations, clubs, etc.

Structure

The committee shall be appointed by the president.

Responsibilities

1. Develop a list of members who have the desire and ability to speak on auditing or related topics. Committee files should contain biographical sketches of each speaker, including company affiliation and position, topic preferences, and speech titles.
2. Utilize the Speaker Database maintained at IIA HQ which reflects, among other items, topics, speakers, and fees.
3. Encourage chapter members to identify potential speakers.
4. Arrange recognition of activities of the speaker’s bureau through articles in chapter newsletters, recognition of speakers at meetings, on the Website and through other media.
5. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 23, STANDARDS COMMITTEE

Objectives
To promote the understanding and use of the *International Standards for the Professional Practice of Internal Auditing (Standards)* by IIA members.

Structure
The committee shall be appointed by the president.

Responsibilities
1. Coordinate promotion of the understanding, acceptance, and adoption of the International Professional Practices Framework (IPPF) through arrangement of seminars or newsletter articles on current Standards activities and emerging issues.
2. Recommend topics for future practice advisories to The IIA’s Internal Auditing Standards Board (IASB).
3. Review and comment on pronouncement drafts. Submit recommended response to Board for its endorsement before forwarding to IASB.
4. Promote adoption of the Standards as official guidelines for organizations and governmental agencies.
5. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 24, STRATEGIC PLANNING COMMITTEE

Objectives

To appraise current and future chapter member needs and, after giving consideration to chapter resources and available support from HQ, to recommend long-range objectives for the chapter which will maximize chapter member benefits.

Structure

The committee shall be appointed by the president. It is suggested that this committee include past presidents of the chapter and other members of the Board in order to provide for continuity on the course of chapter activities.

Responsibilities

1. Evaluate the chapter’s ability to meet current member needs, suggesting improvements and modification of long-range objectives to improve the image, performance, growth, and effectiveness of the chapter.
2. Examine chapter historical data in all areas of activity, recommending courses of action aimed at strengthening the chapter and increasing its benefits to members.
3. Annually review the existing strategic plan. Make any necessary modifications to the plan and establish new three-year target goals.
4. Be alert to new developments in other chapters and appraise their suitability for local adoption.
5. Make recommendations to HQ or appropriate international committees for actions that should be dealt with to provide additional benefits to chapters and to serve overall IIA interests.
6. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 25, TECHNOLOGY COMMITTEE

Objectives

To develop or to counsel in the development of plans and programs designed to increase the ability of all internal auditors to audit effectively in an Information Systems environment. To promote public awareness of The IIA’s leadership role in providing the technology for internal auditing in information systems.

Structure

The committee shall be appointed by the president.

Responsibilities

1. Develop a realistic program of work and provide technical direction for programs designed to accomplish these responsibilities and fulfill the above stated objectives.
2. Provide technical direction, consultation, or guidelines that recognize the close relationship of this committee with all other technical committees that promote close liaison with such committees and that promote acceptable definitions of:
   a. Role of internal auditors in information systems
   b. Types of internal audits to be performed
   c. Standards to be observed
   d. Techniques to be employed
   e. Common body of knowledge unique to internal auditing in information systems
   f. Educational and training requirements
3. Work closely with other chapter committees to insure their activities include information systems auditing topics. Identify program / meeting topics and speakers.
4. Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.
APPENDIX 26, WEBSITE COMMITTEE

Objectives

To maintain the chapter Website as a repository of information that will create public awareness of the internal auditing profession, The IIA, the chapter and the accomplishments of its members designed to generate favorable interest in internal auditing and enhance the professional image of the chapter and the profession.

Structure

The committee shall be appointed by the president. It is suggested that this committee appoint one person to take full responsibility for maintaining the Website.

Responsibilities

1. Keep the Website current and accurate.
2. Comply with all requirements set forth by The IIA, especially those related to privacy issues.
3. Implement appropriate safeguards over access to chapter and member data.
4. Recommend an advertising policy and a fee schedule.
5. Recommend a policy for handling job postings.

Website Administrator Access

Chapter leaders can become a Website Administrator whenever the need arises. To become a Website Administrator, the chapter president must authorize the Chapter Website Administrator Agreement annually for new and continuing Web Administrators. It is our recommendation that there be at least two Website Administrators for each chapter, but your chapter can have as many Website Administrators as necessary.
# APPENDICES - EVENTS

## APPENDIX 27, CHAPTER ANNIVERSARY DATES

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<thead>
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<th>Charter Date</th>
<th>Chapter Name</th>
<th>Year of Anniversary</th>
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<tr>
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<td>Nashville</td>
<td>2020</td>
<td>45</td>
</tr>
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<td>Nisqually</td>
<td>2020</td>
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</tr>
<tr>
<td>6/1/1985</td>
<td>Northern Virginia</td>
<td>2020</td>
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</tr>
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<td>Pittsburgh</td>
<td>2020</td>
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<td>5</td>
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<tr>
<td>4/19/2015</td>
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<tr>
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<td>Location</td>
<td>Year</td>
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<td>6/5/1981</td>
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<td>75 years</td>
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<tr>
<td>10/1/2001</td>
<td>Tri-State (Evansville)</td>
<td>2021</td>
<td>20 years</td>
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</table>
APPENDIX 28, CHAPTER ANNIVERSARY IDEAS

Outside Publicity
1. Ask mayor/governor/head of state for proclamation recognizing the achievement.
2. Buy an ad in local newspaper to advertise the anniversary, or place a special announcement.
3. Write articles for trade publications/newspapers on developments in internal auditing, highlighting the chapter’s years of contributions to the profession.
4. Plant a tree in honor of the anniversary, or make a contribution to favorite charity.
5. Make a video or PowerPoint presentation for members to use in their organizations.

Membership publicity/promotion/program
1. Put together a booklet, special edition of the newsletter or a journal on the history of the chapter including its organization, achievements, and memories.
2. Ask former presidents to provide a short letter on what they remember most about their term of office or involvement in The IIA and put together a booklet.
3. Hold contests around the number of the anniversary, for example 60 – 60th registrant at a conference, 60th new member for year, 60th CIA, 60th person to walk through the door, anyone who’s 60 years old this year. Present winners with something special – bottle of wine, free membership, other gifts.
4. Develop trivia/anniversary quiz with questions relating to year of formation.
5. Issue special invitations for a dinner at a special place.
6. Invite all former chapter presidents to the event.
7. Invite spouses.
8. Introduce a Distinguished Service Award based on achievements and contributions of members.
9. Present each attendee with special memento such as a pen, key chain, mug, paperweight with name of chapter and date.
10. Have a cake to celebrate the occasion. Hold special champagne toasts (have a non-alcoholic version available, as well.)
11. Identify and recognize the member with the most number of years of membership.
12. Ask past presidents to relate one memorable moment during their term of office.
13. Ask one distinguished member to talk about the history of the chapter.
14. Ask the mayor or other public figure to open the evening.
15. Invite DR, DA and/or IIA staff to attend.
16. Sponsor a special research project in honor of the anniversary year.
17. Plan ahead to host a special event, e.g. District or Regional Conference during the same year.

Funding
1. Sell ads in the commemorative booklet or special anniversary newsletter.
2. Ask for donations.
3. Seek sponsorship for the reception/banquet.
Chapter speakers, whether paid or not, deserve to be considered a valuable resource and treated as a guest or VIP. Here are some basic guidelines that represent the minimum type of special treatment they deserve.

- **Expectations** – Make sure to clearly communicate with the speaker and have in writing details such as speaker fees, who is responsible for travel and accommodations, etc.
- **Environment** – Make sure that the speaker is aware of the length of time allotted, expected number of attendees, whether they will be the keynote speaker, part of a panel or one of the concurrent or successive speakers and any other information that can help the speaker understand the environment of the meeting and the expectations. Provide the speaker with a copy of the advertisement so they know how the venue is being presented to the attendees and so they have all the details of date, time, and place.
- **Presentation Requirements** – Discuss in advance what equipment the speaker requires, such as an LCD projector or laptop. Also, discuss whether the speaker is willing to provide their presentation in advance, for you to print out as a handout for attendees, or if they will bring with them. If a speaker shares a presentation with you electronically, ensure you have their approval to post on your Website and/or distribute.
- **Travel arrangements** – The speaker may not be familiar with the local area so offer to assist with airport and hotel information.
- **Ground Transportation** – Always ask if the speaker requires assistance with ground transportation. The best option is to arrange for a chapter member to pick the speaker up at the airport but this is not always possible. Other options can be hired ground transportation or arrangements for the hotel shuttle. And make sure the arrangements are in place for both directions. Let your speaker decide how much or how little of your help they want.
- **Hospitality** – Contact the speaker on the day of the event to make sure they are in town and have no last minute questions. Provide them with a cell phone number so they can get in touch with someone if necessary. Be sure to introduce the speaker to attendees and treat them as a special guest. To assist them in networking with the members it is imperative to have readable name badges for everyone.
- **Presentation Introduction** – Assign someone to introduce the speaker and make sure that person has all the pertinent information to do it well.
- **Gifts** – Be sure to thank the speaker. If you elect to present a speaker gift, use common sense. A gift certificate for a store that is unavailable in the home town of the speaker or something that the airlines won’t let you board with are not the best choice. Something local can be a nice touch. A visit should always be followed up with a written thank you note referencing the chapter, the date, the location and the event.
- **Reimbursement** – If the speaker will be charging a fee and/or travel expenses, make sure you provide them with the name and address for submission of the invoice and receipts for reimbursement. Please reimburse the speaker promptly.
APPENDIX 31, PRINCIPAL PARTNERS AND INDUSTRY LEADERS

The IIA’s Principal Partners and Industry Leaders can be great resources for your chapter events. *Is your chapter looking for a guest speaker at your monthly meeting? Do you need someone to moderate a roundtable discussion?* The IIA Principal Partners and Industry Leaders are willing to search their organizational network to identify someone to assist you.

The IIA appreciates the valuable contributions of our Principal Partners and Industry Leaders. E-mail each contact directly with your requests for assistance. Please include your chapter affiliation, leadership role, location of meeting, topical areas of interest, and target dates when making an inquiry.

*Identify yourself as an IIA Chapter Leader; provide topical areas of interest and target dates when making an inquiry.* Please note: Speaking engagements are targeted at two hours or less in length.

<table>
<thead>
<tr>
<th>Principal Partner</th>
<th>Liaison for IIA Chapter Leaders</th>
</tr>
</thead>
<tbody>
<tr>
<td>CaseWare Analytics</td>
<td>Beverly Ford, CaseWare Analytics 1200 St. Laurent Blvd, Unit 004A, Ottawa, Ontario K1K 3B8 Canada</td>
</tr>
<tr>
<td>Deloitte Touche LLP</td>
<td>Hilary Cabodi, <a href="mailto:hcabodi@deloitte.com">hcabodi@deloitte.com</a>, 916-288-3767</td>
</tr>
<tr>
<td>EY</td>
<td>Jacqueline Wagner, <a href="mailto:Jacquie.Wagner@ey.com">Jacquie.Wagner@ey.com</a>, 301-704-1259</td>
</tr>
<tr>
<td>KPMG LLP</td>
<td>Chris Cimino, <a href="mailto:ccimino@kpmg.com">ccimino@kpmg.com</a>, 415-963-54511</td>
</tr>
<tr>
<td>PwC</td>
<td>Meredith Martin, <a href="mailto:meredith.martin@pwc.com">meredith.martin@pwc.com</a>, 865-360-0148</td>
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<tr>
<td>RSM</td>
<td>Blair Doyle <a href="mailto:blair.doyle@rsmus.com">blair.doyle@rsmus.com</a>, 312-634-5323</td>
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<tr>
<td></td>
<td>Amreen Rehman, <a href="mailto:amreen.rehman@rsmus.com">amreen.rehman@rsmus.com</a>, 972-764-7112</td>
</tr>
<tr>
<td>Grant Thornton LLP</td>
<td>Tracy Maddaloni, <a href="mailto:tracy.maddaloni@us.gt.com">tracy.maddaloni@us.gt.com</a>, 312-602-9172</td>
</tr>
<tr>
<td>Protiviti</td>
<td>Lark Scheierman, <a href="mailto:Lark.Scheierman@Protiviti.com">Lark.Scheierman@Protiviti.com</a>, 720-264-2941</td>
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<tr>
<td>ACL</td>
<td>Maurice Cesa, <a href="mailto:maurice_cesa@acl.com">maurice_cesa@acl.com</a>, 604-692-1353</td>
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<tr>
<td>Crowe Horwath</td>
<td>Rich Kloch, <a href="mailto:rich.kloch@crowehorwath.com">rich.kloch@crowehorwath.com</a>, 818-325-8424</td>
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<tr>
<td>Wolters Kluwer, TeamMate</td>
<td>Patience Smith, <a href="mailto:patience.smith@wolterskluwer.com">patience.smith@wolterskluwer.com</a>, 813-351-2725</td>
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<tr>
<td><strong>Industry Leader</strong></td>
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<tr>
<td>Workiva</td>
<td>Natasha Kading, <a href="mailto:natasha.kading@workiva.com">natasha.kading@workiva.com</a>, 515-664-3486</td>
</tr>
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</table>
The document exists as an .XLXS format. (If you require an .XLS format, please contact ChapterRelations@theiia.org.) While at first glance this may seem like a lot of raw data, it can easily be filtered to meet your chapter’s specific needs in a few simple clicks. Please contact ChapterRelations@theiia.org if you would like assistance.

The file has the following sections General Information (no color):

- Are you an IIA member
- Chapter
- Name
- Company
- City/Town
- Province/State
- Country
- Email Address
- Phone
- Primary Industry
- Primary Role
- Best way to be reached

Geographic Areas (green) - notes the areas which the speaker is willing to travel to (for chapter presentations). Because speakers may select multiple answers, there are many columns:

- Aruba
- Bahamas
- Barbados
- Bermuda
- Curacao
- Guyana
- Jamaica
- Puerto Rico
- Trinidad & Tobago
- Turks & Caicos
- Canada (by province)
- United States (by state)

Speaker Fees (blue) - notes speaker fees. Again, because speakers may select multiple answers, there are multiple columns.

- Complimentary
- Travel Expenses Only
- Negotiable
- Call to Discuss

Program Length (pink) - notes the length of a program the speaker is able to deliver. The speaker is able to select multiple options. The choices are:

- 1 hour
- ½ day
- Full day
- 2-3 days
- Can tailor to chapter’s needs
- Contact to discuss

Language (purple) - notes the languages of fluency of the speaker. The choices are:

- English
- Spanish
- French

Topic (brown) - lists the speaker topics. Again, there are many choices the speaker could elect:

- Guidance, Standards, and Reference
- Risk & Control
- Audit Committee & Governance
- Ethics, Fraud, & Law
- Audit Management & Practice
- Audit Tools
- Technology
- Financial Services
- Gaming
- Government
- CIA Certification Exam
- Specialty Certification Exams
- Soft Skills
- Other (please specify)
How to filter:

1. The first step is to focus only on speakers who are willing to travel to your geographic area.
2. Move your cursor to your country/state/province column and click on the filter (down arrow) adjacent to your country/state/province in line 1.
3. De-select the text filter boxes by clicking on “Select All” (to remove the check) and then only click your country/state/province’s box under “text filters”. This will filter the results to only show the speakers who are willing to travel to your geographic location.
4. Decide which category to filter on next, based on the importance to you (speaker fees, length of program, language or topic) and filter on that category the same way. This will allow you to narrow your results further. You can keep adding filters, or evaluate your list after applying each filter.
5. Once you have identified potential speakers, please contact the speakers to discuss the opportunity to partner with your chapter.

Please note:

- The chapter and speaker are responsible for all arrangements including (but not limited to) travel, honorarium (fees), schedule and all aspects of this partnership. IIA Headquarters will not be involved in this process.
- The IIA does not endorse any of these speakers or attest to their quality. It is highly recommended that the chapter ask for references from the speaker.
- It is recommended that the chapter have a written agreement with the speaker clearly outlining all aspects of the partnership.
It is very important that the assets and brand of both the chapter and The IIA be protected. The following are examples of best practices that should be considered for internal control over chapter treasury activities. As processes and complexity vary amongst chapters, judgment must be exercised in determining what types of internal controls will be the most efficient and effective. Chapter leadership with Board oversight must ensure that they have exercised their responsibilities in providing a strong control environment for their chapter.

1. Segregation of Duties – No individual or group should be in a position to both perpetrate and to conceal errors or fraud in the normal course of their duties. In general, the principal incompatible duties to be segregated include (1) custody of assets (cash, checks, credit cards, bank accounts and other asset intermediaries), (2) authorization/approval of transactions affecting those assets, (3) recording or reporting of related transactions and (4) execution of the related transactions.

2. Bank accounts, credit cards and other means for holding cash should be authorized by the Board. This ensures that not only are the accounts authorized, but their name and location are also known for monitoring purposes by others.

3. Signature cards and other means of providing account access must be reviewed and updated on at least an annual basis and more frequently if there are changes in the individuals who access the accounts.

4. The Annual Financial Report must be reviewed by someone independent of the treasury function. This person should have the necessary competence and objectivity to perform an effective review. The final report should include not only a review of the financials but would also include feedback on the control environment of the chapter. An in-person presentation of the financial and control review made to the chapter leadership and Board is best practice.

5. The treasurer must produce financial reports on a regular, recurring basis so that the chapter activity can be properly monitored.

6. Financial reporting will provide more transparency and oversight both for control purposes and operating review if it contains the following: budget, variances between actual and budget, bank and asset balances, reconciliations, margins from chapter events and other key financial indicators.

7. The annual chapter budget would be based upon all planned activities including consideration of costs necessary to achieve CAP points.

8. It is best if a second individual can perform the accounting duties separate from the individual who controls the disbursements.

9. An online accounting software (such as QuickBooks) can be utilized to achieve segregation of duties for minimal cost. It would help avoid the purchase of additional computers or having an issue with synchronizing records between computers. It also could be utilized to allow monitoring of cash and transactions by others such as an audit function performed by the Board.

10. Reconciliations are a key detective control and must be performed by someone independent from the treasury function.

11. Reconciliations must be performed on a timely basis each month.
12. Governance mechanisms such as policies, procedures, and job descriptions outlining who is authorized to perform what activities in the chapter should be documented and understood.

13. Invoices and expenses should be approved by someone independent from the treasurer and be subject to authorization limits.

14. Financial information should be provided to chapter leadership and Board well in advance of the Board to allow for effective review (minimum one week).

15. Chapter meetings should allocate sufficient time for the review of financial information. Chapter leadership and Board should encourage transparency.

16. There should be an onboarding policy for all chapter leaders and Board members to ensure they fully understand their duties and responsibilities. This should include all relevant materials including the Chapter Bylaws, Chapter Manual, Treasurers Manual, the Chapter Compact, job descriptions and other policies and procedures.

17. Chapter leadership and Board should understand their Chapter Bylaws and know how to remove someone from their position if they are unable to perform their duties.

18. All chapter leadership and Board positions have a job description and competent members are elected to fill these critical positions. These members have the knowledge and courage to carry out governance responsibilities including the recognition and reporting of potential defalcations.

19. The IIA has an ethics hot line for reporting suspicious activities including possible defalcations. This number should be broadly publicized and displayed to the chapter including newsletters, Website and other activities.

Note that these are examples and do not include all possible practices. What makes sense in any chapter will depend upon their process and complexity. While the availability of volunteers to accomplish proper segregation of duties and other controls may be considered, chapter leadership with Board oversight must be satisfied that they have adequate controls in place to protect both the chapter and the brand of The IIA.
Successful management of an IIA chapter requires sound financial planning to meet the immediate needs of funding chapter activities, provide long-term financial security and comply with existing tax rules, laws and regulations. Chapter funds management policies should allow flexibility for each chapter to determine the level of funding to be maintained in each category.

In developing a funds management policy, chapters should classify funding needs according to the following criteria:

1. Current Operating Funds: Funds required by the Board-approved budget to cover chapter activities during the current fiscal year.
2. Restricted Funds: Special project funds approved by the Board for the current year or as part of the strategic plan. Such projects may include, but are not limited to, a target school program; planned district or regional conference; IIA Research Foundation donation; or a special member event such as a chapter milestone anniversary celebration.
3. Unallocated Funds: Funds currently not identified in the above two categories.

There is a fine line between generating sufficient cash to support chapter activities and accumulating chapter cash reserves. Unallocated funds belong to chapter members and should be returned in the form of services or products within a reasonable period of time. Such services may include, but are not limited to:

- Reduced local seminar fees.
- Free local seminars or chapter training events.
- Free networking events or member recruitment events.
- Sponsoring local CIA review classes.
- Improved training and educational programs.
- Sponsorship of local student intern programs and scholarships.
- Purchase of professional products for chapter member use (books, etc.).
- Funding local research projects.
- Donations to fund new chapter formation.
- Contributions to The IIARF, IAAAF and other HQ initiatives.
- Sponsoring membership for students and/or educators.
- Providing scholarships for members to attend IIA events: International Conference, Regional Conferences.

Chapters may wish to consult with their DR, DA and/or chapter relations team for further guidance.
APPENDIX 38, RED FLAGS FOR CHAPTER DEFINITIONS

The following are red flags for potential defalcations in chapter treasuries because of weaknesses in internal control. If one or more of these is encountered, chapter leadership and/or the Board should investigate to determine whether a misappropriation has occurred and ensure that the control weakness is corrected. This list is not all inclusive and others may be identified. Also note that internal controls vary amongst organizations according to their processes and complexities. Reasonable judgment and monitoring by chapter leadership with governance by the Board must be exercised to ensure that an appropriate control environment is in place.

Red Flags:

1. There is a lack of segregation of duties for the treasurer position. One individual controls or performs all activity related to the receipt and disbursement of cash, and related accounting.

2. There is inappropriate access to bank accounts, cash or other chapter assets by unauthorized personnel. This includes checking accounts, debit or credit cards, prepaid cards, PayPal, petty cash and other forms of chapter assets. Examples include former treasurers who have not had their access removed after their role has expired, or other chapter officers or members that should not have access.

3. The chapter bank accounts and means for withdrawal are not known to anyone beyond the treasurer. Chapter leadership and Board members do not know the names or quantity of banks where accounts are established, credit cards, check stock, prepaid cards and other means to hold and withdraw cash.

4. Access to signature cards and related treasury management tools are not reviewed and updated on a minimum of an annual basis or upon change in leadership who has access to funds.

5. The Annual Financial Report is not reviewed by someone independent of the treasury function.

6. The results of the Annual Report review are not presented to chapter leadership and Board by the independent reviewer on both financial accuracy and the state of internal controls.

7. Complete financial reports are not prepared on a regular, recurring basis and presented to the Board.

8. Financial reporting does not include actual with budget variances, bank balances, reconciliations and other key indicators.

9. Reconciliations are not performed on a monthly basis.

10. Reconciliations are prepared by the treasurer without further review.

11. Invoices and expenses are not approved or reviewed by anyone besides the treasurer.

12. Financial information is not distributed well in advance of board meetings to allow sufficient review of the material.

13. The financial activity of the chapter is not fully presented at Board meetings and discussion is limited or discouraged.

14. Significant or unusual turnover amongst chapter leadership or Board members is occurring.

15. Chapter leadership and Board members do not know their responsibilities or do not perform them.

16. Chapter leadership and Board do not know how to remove someone who is not performing their duties as necessary.

17. Chapter leadership and Board do not know how to investigate red flags. The IIA ethics hotline is not communicated on a regular basis to chapter leadership, Board, and membership.
A critical responsibility of chapter officers in managing chapter operations is to ensure protection of the chapter’s assets. Each chapter should have an established set of operating controls, including controls specifically relating to financial management. These controls should include management of day to day financial operations, establishment of accounts, preparation and review of financial statements, and monitoring of financial activity. The chapter’s Board has oversight responsibility for chapter financial management and will periodically monitor financial control activities and ensure that proper controls are in place.

A critical element in establishing and maintaining an effective control structure is to ensure the appropriate segregation of duties exists between chapter leaders. The basic premise of segregation of duties is that no chapter officer or group should be in a position to have both custody of a chapter asset and also be responsible for recording and reporting of activities relating to such assets. If a chapter officer or group has both access and recording/reporting responsibility, the chapter is at risk for unintended errors to occur that will go unidentified and unreported. Ideally, chapter duties should be segregated so that no one individual has the ability to do all or multiple activities as summarized below:

- Custody or access to chapter assets.
- Authorization or approval of transactions affecting chapter assets.
- Recording and reporting of transactions.

There is not a “one size fits all” approach to establishing appropriate segregation of duties. Each chapter will assign responsibilities differently based on its size, organizational structure, volume of transactions, and amount of financial assets. As such, there may be chapters where it is necessary for a chapter leader to perform two or more incompatible duties. In situations where functions cannot be properly segregated as defined above, oversight is required by an independent and competent party as a compensating control. Chapters must ensure that they have the necessary controls designed and operating to provide reasonable assurance their chapter assets and the organization’s reputation are protected. Any compensating controls implemented should be approved by the chapter’s Board when such control is implemented.

Each chapter is required to have an independent review performed which helps ensure the accuracy of the Annual Financial Report. This review also requires a review of the chapter control structure including segregation of duties and should include recommendations for improvement. The independent reviewer must sign the Annual Report and report their results to the Board. The key steps to perform in conducting this assessment include identifying significant chapter assets, examining the duties performed by various chapter leaders with access to those assets and assessing whether duties are appropriately segregated.

While the independent review is an important component to provide reasonable assurance financial records are accurate and reasonable controls are in place, it does not constitute oversight and relieve the Board of its responsibility for demonstrating appropriate governance.

Best practices or unique considerations when developing and accessing financial controls related to segregation of duties include:

- Accounts should be reconciled and reviewed in a timely fashion by an individual with no treasury or check signing authority and who has no real or perceived conflicts of interest with the treasurer (see below). The individual conducting this activity should have a mechanism to receive statements or other records of
financial assets (i.e. bank statements) directly. This may include setting up online access or receiving duplicate statements.

- A chapter may have assets in addition to traditional bank accounts in which segregation of duties is important. For example, a chapter may have an inventory of other items of value such as savings accounts, money market accounts, petty cash and gift cards. A periodic inventory of such items should be performed by the individual responsible for reporting their value.

- Even when functions may be assigned to different individuals, consideration should be given as to whether there are other conflicts of interest present that could impair independence. For example, individuals assigned to incompatible functions who are related, have a long-standing relationship, or who work together in the same organization may indicate that appropriate segregation of duties is not in place.

- An individual who is responsible for receiving payments during an event, should not be the person who does the final reconciliation of receipts for the event to attendees at the event.
Scope
Perform a review of the chapters’ financial records for the chapter year and submit a report to the Chapter’s Board. Submit a complete and accurate form to the HQ Chapter Relations team, along with a copy to your DR by the deadline.

Program
1. Obtain the prior audit work papers and permanent file from the previous auditor. Review the material and discuss transition audit efforts.
2. Obtain all chapter financial records from the Treasurer including: Annual Financial Report and approved budget for the year being reviewed.
3. Obtain minutes from Chapter and Board meetings from the secretary. Read and summarize relevant actions to trace to records.
4. Obtain and review any current year changes to Chapter Bylaws, policies and procedures, and new or updated contractual agreements.
5. Review and assess the adequacy of internal controls including the following:
   a. Segregation of duties is appropriate; that no single person has control over the cash receipts or cash disbursements process.
   b. Account authorization and signatories on chapter accounts have been updated to reflect current responsibilities.
   c. A budget was prepared and approved by the Board.
   d. The budget is periodically compared to actual income and expenses.
   e. Bank accounts are periodically reconciled and reviewed by an independent officer of the chapter (someone with no treasury responsibilities or check signing authority).
   f. Receivables and payables are accurately reported on the monthly financial activity report (Treasurer’s report).
   g. Subscription credits (prepaid programs), if applicable, are reconciled, properly applied and documented.
   h. Adequate records are maintained for non-account related assets such as gifts, gift checks, etc.
   i. Chapter assets are reconciled to a listing of assets owned. Verify that proper procedures were utilized for the disposition of assets.
   j. Analyze control over checks utilized (no out of sequence used or missing).
6. Review the Annual Financial Report and supporting schedules. Verify the mathematical accuracy of the Annual Report and any Treasurer’s Reports prepared (analysis of all monthly financial activity in the chapter treasury function) as of the fiscal year end (normally May 31, xxxx).
7. Reconcile the monthly financial activity reports to the Annual Financial Report to ensure all income and expenses are reported.
8. Trace beginning balances on the Annual Financial Report to the prior year’s Annual Report to ensure carryover accuracy.
9. Trace ending balances on the monthly financial activity report to bank statement balances to ensure accuracy.

10. Test major income and expense items from the bank accounts to verify authorization and supporting documentation. Evaluate the reasonableness, accuracy, classification, and consistency of significant credits to and debits from cash accounts, as reflected on the bank statements.


12. Verify the net surplus/deficit on the Annual Report agrees to the difference between beginning and ending balances reported.

13. Confirm that the next blank check on chapter’s checking account is in agreement sequentially with last check written. Verify that all unused check stock is accounted for.

14. When applicable, review a sample of cancelled checks for proper signatures. Also determine if two signatures are present when required for checks exceeding certain amounts. For checks issued through online banking, verify that all payments are properly authorized.

15. Verify the inventory of non-account related assets (such as gifts, gift checks, etc.) if considered material.

16. Verify ending balance reconciliations and trace open items to subsequent bank statements to identify any in transit transactions.

17. Document findings and provide recommendations for improvements to the Board.

18. Update the permanent file to be passed to the next reviewer. Ensure the update includes: current Chapter Bylaws, current policies and procedures, relevant contracts and agreements, authorized signature documentation, and notes/lessons learned for next year’s financial review.

19. Return the financial records to the treasurer and the minutes to the secretary.

20. After any necessary adjustments have been reflected in the statement, the reviewer signs a copy of the Annual Financial Report and confirms on the same form that an internal control review was performed.


22. The treasurer submits the Annual Financial Report to the IIA HQ Chapter Relations team and copies the DR.


24. The treasurer (or other individual responsible for tax matters) must complete IRS Form 990, Form 990N or Form 990EZ after the figures have been agreed upon.

25. Verify IRS form and schedules.

26. File the appropriate form with IRS by their deadline (currently October 15, 2XXX.).

Notes

- The review should be performed by a knowledgeable person who is not actively involved in the original recordings of the transactions, and who is not an officer or governor of the chapter.

- Although it is not a requirement, it is recommended that the review be performed by a CIA or CPA.

- The required signature of the reviewer is evidence that an independent review was conducted, and that based on the review the financial position of the chapter is accurately reflected.

- There is no attestation required. Any errors or shortages resulting from suspected fraud must be reported immediately to the Board for review and follow-up.
APPENDICES – GOVERNANCE

APPENDIX 4, AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE GUIDELINES

The ADA requires that all programs, activities and services be equally accessible to persons with disabilities. The definition of an individual with a disability is: a person who has a physical or mental impairment that substantially limits a "major life activity" and includes disabilities including alcoholism, blindness, cancer, cerebral palsy, deafness, depression, epilepsy, heart disease, mental illness and speech impairments.

The IIA has adopted the following policy: The IIA will strive to meet the needs of all its members and accommodate all reasonable requests for special assistance due to disabilities. This includes special accommodations at IIA sponsored events as well as special requirements for use of IIA publications and training materials. Needs should be made known at the time of registration for a scheduled event or by communicating directly with HQ. The IIA includes an accommodation line in all marketing materials requesting the registrant to indicate any special needs.

Chapter Compliance: The IIA recommends that chapters officially adopt a policy that states its intention to reasonably accommodate disabled individuals. Chapter leaders should communicate that persons with special needs should contact the event coordinator in advance so special arrangements can be looked into. Some types of auxiliary aids are not easy to arrange quickly and chapter leaders may need additional time to see whether a specific disability demand can be accommodated. Compliance is predicated upon the need to respond, only after an individual with a disability makes a request. Chapters should also evaluate their current/future meeting facilities, and check with hotels, restaurants, or local sources on the availability and cost of auxiliary aids.

Physical facilities: Most chapters hold their meetings in public places, which are also required to comply with the ADA law. Should a chapter meeting be held in a room inaccessible to individuals due to physical handicap, chapter leaders may need to change the meeting location if certain members are excluded from attendance.

Auxiliary aids: A more complicated area of compliance is in communications, and the requirement under the ADA that individuals with hearing, vision or speech impairments are provided appropriate auxiliary aids where necessary to ensure that communications are as effective as for others. "Auxiliary aids" include services and devices such as qualified interpreters, assistive listening headsets, note takers, television captioning, and written materials for individuals with hearing impairments; and qualified readers, taped texts and Braille or large print materials for individuals with vision impairments. The ADA does not require aids if providing them would result in a fundamental alteration in the nature of the goods or services provided, or in undue financial and administrative burdens. However, organizations must still furnish another auxiliary aid that does not result in a fundamental alteration or undue burdens. For example, if a sign language interpreter is considered too expensive or difficult to arrange for a small chapter, providing written handouts of presentations might be a reasonable alternative.

Interpretation: There is no clear definition of undue financial or administrative burden in ADA. The nature of the accommodation, as well as the financial resources of the chapter are factors, but no specific financial amounts have been set as guidelines. What is clear is that the chapter must do something to attempt to accommodate an individual with a disability. The chapter cannot charge the individual a fee for providing a specific accommodation unless a reasonable alternative has been found but rejected by the individual.

Chapter leaders with questions on specific situations should contact the Job Accommodation Network (JAN) at (800) 526-7234 for guidance.
APPENDIX 43, PRIVACY GUIDELINES FOR CHAPTERS

The IIA has adopted a Privacy Policy, which is intended to meet the requirements of legislation around the world concerning use of “personally identifiable” data. Use of the membership data The IIA shares with chapters is restricted according to the policy. All chapters are encouraged to safeguard member information and respect their wishes regarding release of personal data.

Following are guidelines, which should be discussed by your Board of Governors and considered for adoption. If you are in Canada, the Personal Information Protection and Electronic Documents Act of Canada should be reviewed and adhered to. In the U.S. several privacy laws are under consideration but none apply directly yet to associations. We urge you, however, to adopt stringent guidelines over use of member information, whether in hard copy or electronic copy. Following are suggested guidelines:

**Directory**

- Do not include home addresses/phone numbers unless you receive approval from individual members. Use of business addresses, phone numbers, and faxes is permissible unless a member requests specific omission.
- Always include a statement with your directory similar to the following: “Information in this directory is for use solely by IIA members in contacting one another. Use of information is prohibited for commercial use or solicitation of products and services. If you do not wish your name to be included in future directories, please express your wishes by marking the appropriate box on your Member profile on the IIA Website.” Note that members opting out on their profile will automatically be excluded from the directory if you use the MMT Database Program provided by The IIA. If you use just the download, be sure to exclude anyone marked with an “N” in the directory column.
- All directories on chapter Websites should be restricted to access by members only.

**Email**

- Some IIA members have requested that their email addresses not be used for IIA communications. If you use the MMT Database Program provided by The IIA to manage your membership data, these members will also be excluded in the email extract program. If you use the data as provided by The IIA (excel or text format), there are columns that indicate which members asked to be excluded from all IIA emails. You may want to include a statement at the end of your emails (whether regular newsletter or special announcement) such as: “This email message is part of regular communications with members of the __________ chapter. You may exclude yourself from future communications by updating your profile on the IIA Website. However, by doing so you will exclude yourself from both IIA and chapter emails.”
- Restrict your communications to professional uses relating to The IIA. Do not use the email list for distribution of jokes, personal requests, etc.
- Do not provide your email listing to any outside party for any reason, including other chapters.
- When sending emails to chapter members, use software to send information individually (so only one member’s email appears in “To” box), or send all emails via “bcc,” which will hide all email addresses. This will prevent others from “replying all” and sending unauthorized emails to your members.
Mailings

- Do not provide your mailing list to third parties without the express consent (or opt out opportunity) of your members. The membership download you receive from IIA Headquarters indicates which members have requested no outside mailings. The MMT Database Program will automatically exclude those members from the mailing labels. Be sure your members know they can opt out of unwanted mailings.

Changes to Membership Data

- Members can change their personal data, as well as their “opt-out” choices, on the IIA Website. Please direct your members to log on to www.theiia.org, and click on Member Profile to access their data.

The above are guidelines. We suggest you discuss these issues with your Board and develop your own privacy policy. If you have any questions, please contact privacy@theiia.org.
As a Chapter leader, you are responsible for creating an environment that encourages compliance with the Institute of Internal Auditors Code of Ethics as outlined in the Chapter Manual. Establishing and monitoring a Chapter’s ethics standards is the responsibility of each Officer and the Board of Governors. Adherence is critical to serving our members and enhancing the perception of Internal Audit as a profession. To make sure Chapters maintain the highest ethics, Chapter leaders should do the following:

- Communicate the location of the IIA North America Code of Ethics complaint forms to the Chapter Membership.
- If it is suspected that an ethics violation has occurred in the Chapter, the suspected violation should be communicated as follows:
  - If by a member, it should be communicated to an Officer.
  - If by an Officer, it should be communicated to a Board of Governors member, and IIA North America, depending on the seriousness of the situation.
  - If by a Board of Governors member, it should be communicated to IIA North America.
  - If a person so chooses they may also go directly to IIA North America by utilizing the Code of Ethics complaint process.
- The IIA’s Code of Ethics should be periodically distributed to the Chapter membership.
- Where there is a conflict between ethics and achieving chapter goals, the principles of the IIA Code of Ethics must have priority.
- Lead by example; encourage all members to act with integrity in all dealings and to avoid even the appearance of violating IIA ethical standards.
- Ensure open communications by encouraging members to ask questions about the Code of Ethics.
- Never cover up or ignore any ethical conduct problem. Address the matter in a timely manner and seek guidance from IIA North America, if necessary.
- Never retaliate against any Chapter member or Officer for raising an ethics issue, or assisting in the review of a suspected ethics violation.
- Encourage self-reporting of ethical conduct violations. If a member voluntarily reports that they were involved in an ethics violation, such self-reporting may be considered when determining the appropriate course of action.

All ethics questions or complaints may also be submitted directly to IIA North America Headquarters by the following link.

https://global.theiia.org/standards-guidance/mandatory-guidance/Pages/Code-of-Ethics.aspx#complaint

Any ethics questions or complaints submitted to IIA North America Headquarters are submitted with the understanding that this is NOT an anonymous process.
THE INSTITUTE OF INTERNAL AUDITORS CHAPTER COMPACT

Foundational Operating Agreement and Memorandum of Understanding
Between
The Institute of Internal Auditors, Inc. and
______________________________, a Chapter of The IIA

This Agreement (Compact) is the foundational operating agreement outlining the relationship between
The Institute of Internal Auditors, Inc. (The IIA), a New York nonprofit corporation headquartered in
Altamonte Springs, Florida, and______________________________, a nonprofit corporation formed by members of The IIA and operating as a
chapter of The IIA (Chapter). It outlines the fundamental roles and responsibilities of each body, and by
signing of this Compact, the parties acknowledge and agree to its terms herein, and abide other
documents as developed by The IIA, including the Board Policy Manual, Chapter Manual, and Treasurer’s
Manual. To the extent that an inconsistency exists, this Compact supersedes other operating agreements
entered into between The IIA and the Chapter.

RELATIONSHIP BETWEEN THE PARTIES

The IIA is an international professional association, setting standards, providing guidance, offering
professional development, and advocating on behalf of the internal audit profession and those who
choose to become members. The Chapter is a vital servicing unit of The IIA, formed by The IIA and its
membership, independently incorporated, to provide networking opportunities, training and support to its
designated members. Although separately incorporated, the Chapter agrees to abide by the tenets,
decisions, and policies of The IIA as determined by its governing body, headquarters staff, volunteer
leadership structure, and as found in The IIA’s bylaws, manuals, guidebooks, memorandum, and policy
statements.

The Chapter acknowledges that The IIA is the sole owner of all trademarks, membership lists, and
intellectual property as developed, assigned, or registered on behalf of The IIA, and expressly disavows
any ownership or interest in the same, except to the extent licensed to it by The IIA. License and use of
The IIA’s trademarks, membership lists, and intellectual property is provided to the Chapter at the sole
discretion of The IIA, with the expectation that the Chapter will make reasonable efforts to protect the
brand and reputation of The IIA through its use of said marks, the conditions for use of which may be
amended or modified by The IIA from time to time.

ROLE AND RESPONSIBILITIES OF THE IIA

The IIA, as the global association serving internal audit professionals, has the core purpose of advancing
the profession and its value around the world. In North America, The IIA fulfills this core purpose by
providing key services to support its members and chapters. The IIA’s members in North America are
represented through the North American Board, a body elected by The IIA’s members in North America
during its annual business meeting. The IIA’s responsibilities include, but are not limited to:

1. Providing appropriate insurance to directors and officers of the Chapter.

2. Providing professional standards, which govern the practice of internal auditing.

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3. Issuing practice advisories, practice guides, and other forms of professional guidance related to internal audit.

4. Offering training and other professional development opportunities to serve The IIA’s members and others involved in internal audit activities.

5. Advocating on behalf of the internal audit profession and The IIA’s membership.

6. Establishing an office from which to coordinate The IIA’s services.

7. Retaining a professional staff to assist in delivering programs and services to achieve The IIA’s core purpose in North America and globally.

8. Coordinating qualified individuals to help with professional development opportunities for members at the local, national, and international levels.

9. Developing a consistent brand-image for The IIA.

10. Providing a website and other technology resources to serve members and chapters.

11. Collecting dues, payments, donations, and other revenue from its members and customers, to fund The IIA’s operations.

12. Developing and providing services deemed most appropriate to serve internal audit professionals.

13. Providing training and support to assist its volunteers at the chapter and other levels, including those serving as district representatives and advisors.

14. Assisting chapters in providing services for the benefit of The IIA’s members.

15. Enforcing The IIA’s Code of Ethics as applicable to all North American members.

16. Promoting ethical conduct among internal audit professionals.

17. Developing, administering, and promoting The IIA’s certification programs, including Certified Internal Auditor (CIA) and other professional designations.

18. Providing members with an opportunity to provide input into the strategic planning process of The IIA through its representatives on the North American Board.

19. Assisting in chapter leader support through the Chapter Relations Committee and headquarters staff.

20. Producing publications aimed at enhancing the profession of internal audit, including Internal Auditor magazine and other specialty publications.
21. Serving as a consistent voice for the profession of internal auditing to stakeholders and public policy makers.

22. Operating in a financially sound manner, effectively utilizing dues, payments, donations, and other revenue to provide member-centric services.

23. Promoting The IIA’s mission, and striving to achieve its strategic goals as determined by its governing bodies.

To effectuate the above responsibilities, The IIA has developed a governing structure over the association. As part of this structure, The IIA has established a headquarters and retained a professional staff to administer the affairs of the association. The IIA’s professional staff coordinates the volunteer servicing team of The IIA, collects information related to chapter activities, establishes programs and awards to recognize excellence among its chapters, communicates program offerings, promotes professional development opportunities, and assists in the effective dissemination of knowledge and thought leadership among its membership. The IIA is responsible for establishing appropriate policies, procedures, oversight and reporting mechanisms to reasonably ensure that the Chapter operates in a prudent manner, in compliance with The IIA’s bylaws, policies, and decisions of its governing bodies. The IIA reserves the right to adopt, change and otherwise modify its policies, procedures, oversight and reporting mechanisms, and the Chapter consents to abide by the same once it is provided notice of such by The IIA, whether written, electronic, or communicated by any other means.

From time to time, as determined by The IIA, chapters may be provided funds to support/assist it in providing training and other services to its membership. Such funds are not intended to support the total cost of the Chapter’s operations. The distribution of these funds is contingent upon the Chapter conducting its affairs according to the policies of The IIA and submitting the information, reports and assurances related to its operations as required from time to time by The IIA.

ROLE AND RESPONSIBILITIES OF THE CHAPTER

The Chapter acknowledges that it is a local servicing unit of The IIA, established by The IIA and its membership, to provide services to its designated members. As such, its volunteers, officers, and governors and directors (Governors) have an obligation to provide appropriate services to its designated members, uphold the integrity of the profession, properly represent The IIA in its affairs, and safeguard the assets entrusted to it. The Chapter’s responsibilities include, but are not limited to:

1. Abiding by The IIA’s policies, including bylaws, procedures, manuals, decisions, and communications (collectively, Policies).

2. Promptly and completely providing reports, operating information, financial, and other information related to the Chapter’s leadership, activities, and standing as requested by The IIA’s headquarters, professional staff, and volunteers having advisory responsibilities to its designated membership.

3. Filing all appropriate reports, documentation, and information, as well as remitting any respective fees, as required by each unit of government having jurisdiction over the Chapter, to ensure that the Chapter remains a nonprofit corporation in good standing.
4. Regularly holding meetings and conducting training opportunities to provide for the networking and professional development needs of The IIA’s members, and coordinating as appropriate, with the headquarters staff and volunteers with advisory responsibilities for the Chapter’s membership.

5. Assisting with the effective promotion of professional development, certification, and other programs and services of The IIA.

6. Providing training opportunities for, and requiring acknowledgment from, each Chapter officer and Governors, related to their roles and responsibilities as delineated in the Policies provided by The IIA.

7. Submitting a report in a form and manner as specified by The IIA, of the Chapter’s assets and its annual budget reflecting revenue receipts and expense disbursements on a break-even or revenue-positive basis, unless otherwise decided by the Chapter’s Governors with written rationale provided to The IIA.

8. Consulting with The IIA related to the Chapter seeking financial sponsorship, co-branding, or partnership with any outside organization in its events, activities, thought leadership, or communications to ensure the Chapter’s activities are in accordance with The IIA’s Marketing and other guidelines.

9. Ensuring internal financial controls and procedures are established, and consistently executed to provide for the proper safeguarding, accounting, and use of the Chapter’s assets and the proper use thereof. This system must include, at minimum, a segregation of duties to provide oversight by Chapter officials over disbursements of Chapter funds, monthly reconciliation, and reporting to The IIA of the same in a format and frequency as determined by The IIA. Further, this system must include the Chapter retaining, through payment or on a pro bono basis, an independent review of the Chapter’s financial activities on an annual basis performed by a third party approved by the Chapter Governors, in a manner consistent with the requirements outlined in the Chapter Manual and reporting documents developed by The IIA. The process involved in this system of controls, as well as the name, title, and contact information for each individual involved with the financial management of the Chapter and the independent review, must be submitted to The IIA annually and as otherwise requested by representatives of The IIA.

10. Making Chapter financial transactions and operational records available and subject to review by The IIA or its agents at The IIA’s discretion, with or without advance notice to the Chapter, to enhance transparency, accountability, and assurance to the membership and others as appropriate. The Chapter agrees to conduct best efforts to maintain financial and operational records in accordance with the requirements in the Chapter Manual and Treasurer’s Manual.

11. The Chapter acknowledges the significance of confidentiality, and agrees to maintain the confidential nature of any data or information that The IIA designates confidential or proprietary prior to its disclosure to the Chapter. This obligation remains in effect even in the event this Compact is terminated.
12. The IIA and Chapter agree not to hold the officers, Governors, members, agents, employees, contractors, or assignees of the other personally liable for any breach of this Compact, should the same be executing their duties in good faith and due diligence. Likewise, the Chapter agrees that the IIA will not be responsible for any damages incurred by the Chapter for any claim, liability or issue whatsoever.

13. The Chapter acknowledges that the IIA does not offer any warranty of any kind on any of its educational materials, programs, publications, or services.

14. The Chapter acknowledges that neither it nor its officers, Governors, or members are authorized spokespersons for the IIA. Should potentially adverse or sensitive reputation matter arise related to the IIA and the Chapter agrees to coordinate its efforts with the IIA in determining the most appropriate party to respond to such request as well as the most proper response to such request.

15. Other responsibilities as assigned or communicated to it by the IIA, required by the jurisdiction in which the Chapter is incorporated, or determined by vote of the Chapter’s membership consistent with the mission and policies of the IIA.

MUTUAL COORDINATION AND COOPERATION

The IIA and the Chapter agree to work collaboratively to provide appropriate services to advance the internal audit profession, and serve in the Chapter’s designated membership. It is in this light that the parties have entered into this Compact and pledge their mutual cooperation and best efforts in seeing it successfully executed.

The IIA and Chapter acknowledge that they are not an agent of the other, and as such, do not have the right to obligate or bind in any way the other party to any contractual or other obligation. Further, the IIA and Chapter may not assign any of their rights, duties, or any part of their relationship with the other party to any third party without written consent.

The IIA and Chapter agree to indemnify each other’s officers, Governors, members, agents, employees, independent contractors, licensees, licensors, suppliers and customers (collectively, indemnitees) against any and all claims, liability, loss, damage, or harm suffered by such indemnitees arising from or in connection with this Compact.

This Compact shall remain in force until terminated in writing by either party and notice provided to the other party, to the attention of the Director of Membership at the IIA and President of the Chapter, at the most recent address provided.

Should Chapter fail to comply with any provision of this Compact, the IIA may terminate this Compact through written notice to Chapter. Chapter will have the opportunity to cure that breach within thirty (30) days of receipt of notice. If the breach is not cured within that time, termination will be effective as of the thirty-first (31st) day after receipt of notice.
Termination of this Compact will not impair any accrued rights of The IIA. Should The IIA or Chapter terminate this Compact, Chapter acknowledges that it has relinquished any affiliation with The IIA, any representation of The IIA’s members in its servicing area, any right or license to use its name, trademarks, or intellectual property, and that The IIA is entitled to establish a new chapter to service the members previously assigned to Chapter.

Chapter may provide a written appeal of any termination to The IIA’s North American Board within fifteen (15) days of receiving termination notice.

Further, the Chapter acknowledges that its assets are held to benefit its designated members, and if it ceases to be an active corporation or for any other reason ceases operations, or for terminating this Compact, that its assets and records must be transferred to The IIA to be used accordingly by The IIA to provide services to the designated membership.

This Compact shall be interpreted under the laws of the State of Florida, with venue only proper in Seminole County, Florida.

Signed and executed on behalf of the parties on _________________.

On behalf of The IIA: ____________________________

Richard F. Chambers, CIA, CGAP, CCSA, CRMA

President and Chief Executive Officer

On behalf of the Chapter, as authorized by vote of the Chapter’s Board of Directors/Governors: ____________________________
APPENDIX 46, CHAPTER BOARD OF GOVERNORS – MODEL CHARTER

Objectives

The mission of the Board of Governors (Board) is to govern the chapter, ensure member needs are being met through a full range of quality services, effectively promote the practice of internal auditing and ensure effective strategies are developed to address issues and opportunities the chapter encounters.

Structure

The Board of the chapter shall be constituted as follows:

- Chapter Officers: president, president-elect (vice-president), secretary, treasurer and any other officers identified and elected per the Chapter Bylaws.
- One governor for each ten members, limited to a total of no more than twelve (12) governors, by the Chapter Bylaws, and:
  - The governors are elected for a period of three years, one-third retiring each year.
  - One-third of such governors elected in the first year should be elected to serve for one year and one-third elected to serve for two years. The objective is to stagger the terms so all governors are not replaced at the same time.
- Two most recent past presidents, who do not hold other offices in the chapter.

Criteria for Membership

- Members should be thought leaders with broad understanding of the profession and chapter structure.
- Members should have prior experience in leadership positions.
- Members should have diversity in backgrounds and skill sets.
- Members must commit to active participation and attendance at Board meetings.
- Members must commit to promoting the chapter and IIA.

Method of Selection

All Board members will be elected to their positions according to the respective Chapter Bylaws.

Removal of Governor(s)

Governors may be recommended for removal according to the process stipulated in the Chapter’s Bylaws.

Responsibilities

Specific areas of responsibility and focus include:

- Establish the governance model for the chapter.
- Be familiar with the Chapter Bylaws, previous Board minutes, committee reports and IIA directives/initiatives.
• Protect chapter assets including monitoring for red flags, and ensure the chapter has an appropriate system of internal controls established to handle chapter finances and the treasurer function responsibility.
• Ensure the chapter serves members’ continuing education needs.
• Attend Board meetings so as to offer a considered judgment on matters presented and to recommend actions considered to be in the best interest of the chapter.
• If unable to attend a Board meeting, inform the president or vote in absentia on your view and on materials received or on material you wish to have presented.
• Discuss (non-confidential) topics with the chapter membership whenever possible and make the views of constituents known to the total Board.
• Promote strategies to improve member services and maximize member growth.
• Actively promote succession planning for committee chairs, officer and Board positions in the chapter.
• Coordinate and promote the activities of the chapter.
• Coordinate and promote activities of The IIA.
• Review progress reports of the chapter and various committees providing guidance and input where necessary.

Meetings

A minimum of three Board meetings will be held throughout the year with additional meetings scheduled and conducted based on Chapter Bylaws and the necessity to operate the chapter. Members of the Board are required to attend or provide input when attendance is not possible.
THE INSTITUTE OF INTERNAL AUDITORS, ________ CHAPTER BYLAWS

ARTICLE I – NAME

This Chapter of The IIA shall be known as the ________ Chapter ("Chapter").

ARTICLE II - ADHERENCE TO CORPORATE CHARTER AND CHAPTER COMPACT

The Chapter is empowered to perform any and all acts which are defined in the bylaws of The Institute of Internal Auditors, Inc. ("The IIA"), and shall do nothing which is inconsistent with the provisions and with the pronouncements and resolutions incorporated in the minutes of The IIA's meetings and those of The IIA's Board of Directors.

The Chapter shall act in accordance to the fundamental roles and responsibilities as outlined in the Chapter Compact – an overarching foundational operating agreement between the Chapter and The IIA.

ARTICLE III - CHAPTER MEMBERSHIP

Section 1. The Chapter membership shall consist of those duly admitted to any of the classes of membership as defined in the Rules of Eligibility and Bylaws of The IIA, and who are located in the Chapter's area and any others formerly located in the Chapter's area who, by written request, elect to remain affiliated with the Chapter.

Section 2. Membership in the Chapter shall terminate on transfer to another Chapter or because of resignation or termination for any of the causes set forth in the Bylaws of The IIA.

ARTICLE IV - BOARD OF GOVERNORS AND THEIR ELECTION

Section 1. Determining policies of the Chapter shall be vested in the Board of Governors.

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

a. The officers of the Chapter: the president, the president-elect, the treasurer and the secretary.

b. ________ three-year governor for every ________ members (not including limited to a total of not more than ________ governors who are to be elected for a period of three years. One-third of such governors elected in the first year shall be elected to serve for one year, and one-third shall be elected to serve for two years. If the number of elected governors is not evenly divisible by three, the excess over an even division shall be, where applicable, one (1) elected for a one-year term and one (1) elected for a two-year term. If membership is such as to limit the number of elected governors to less than three, elections shall be for the following terms: one governor for a period of one year, second governor for a period of two years. Governors elected at the first meeting after the authorization of the Chapter may, at the discretion of the Board of Governors, hold office for a period of one (1) full year beyond the unexpired part of the first year in which they were elected.

c. The two most recent past Chapter presidents who are not holding other office in the Chapter and who are still members therein.

Section 3. Nominations shall be made by the Nominating Committee. In addition, nominations may be made from the floor.

Section 4. Governors of the Chapter shall be elected each year and shall hold office until the election of successors unless the term of office terminates or is terminated as provided in the Bylaws of The IIA, or as provided in the Bylaws of the ________ Chapter.
Section 5. Governors shall be elected by a majority vote of members present during a specially programmed election meeting.

Section 6. A governor may be removed by a two-thirds vote of the Board provided such governor was granted an opportunity for a hearing before the Board. The Board shall also call a special meeting of the Chapter to be held within thirty (30) days from the date of having taken such action. At this special meeting, the Board shall make a full and complete report of the action taken in removing the governor or governors along with the reasons. At the meeting, the office(s) made vacant shall be filled. A governor removed by the Board may be re-elected by the members and, if re-elected, may not again be removed for the same offense. Any governor may be removed by a two-thirds vote of the members of the Chapter present at any duly held meeting provided notice of such proposed action was incorporated in the notice for the meeting. Such notice shall be mailed to the Chapter members by the Chapter secretary upon written petition of one-fifth of the members.

Section 7. If the office of any governor shall become vacant by reason of death, resignation, or otherwise, except as provided in Section 5 of this article, the Board of Governors is empowered to fill this office for the unexpired term.

Section 8. If a governor's IIA membership terminates for any reason, the office shall automatically become vacant.

Section 9. The resignation of any governor shall be tendered to the Board and may be acted on at any regular or special meeting of the Board.

Section 10. The Board of Governors shall have the power to fix the time and place for each annual meeting and every special meeting of the Chapter.

Section 11. The Board of Governors shall meet at least twice annually. As soon as possible after the annual meeting, the Board of Governors shall meet and determine the number of governors who shall constitute a quorum at all Board meetings during the year. At this meeting, at least half of the Board members must be present to vote. Notice of the meetings of the Board of Governors shall be mailed by the secretary or as the Board may otherwise direct, but no failure or defect of notice shall invalidate the meeting or any business transacted or action taken thereat.

Section 12. At all meetings of the Board of Governors, the majority vote of the governors present to vote will decide all issues except as provided elsewhere in the Bylaws of the Chapter.

Section 13. The governors of the Chapter shall receive no salaries or fees for their services. Governors may be reimbursed for expenses incurred in the performance of their duties subject to approval by the Board.

ARTICLE V - OFFICERS AND THEIR ELECTION

Section 1. The elective officers shall be a president, vice president(s), secretary and treasurer. No person shall hold more than one office at a time.

Section 2. Nominations shall be made by the Nominating Committee and, in addition, may be made from the floor.

Section 3. Officers of the Chapter shall be elected each April and shall assume their duties as of June 1 each year. They shall hold office until the election of successors unless the term of office terminates or is terminated as provided in the Bylaws of The IIA, or as provided in the Bylaws of the Chapter.

Section 4. Officers shall be elected by a majority vote of members present at a meeting called for this purpose.
Section 3. An officer may be removed for cause by a two-thirds vote of the Board of Governors provided this officer was given an opportunity for a hearing before the Board. The Board shall call a special meeting of the Chapter to be held thirty (30) days from the date when any such removal is voted. At this special meeting, the officer(s) made vacant shall be elected. The officer removed by the Board may be re-elected by the members. If re-elected, the officer may not be removed by the governors for the same offense. An officer may be removed by a two-thirds vote of the members present at any duly held meeting of the Chapter provided notice of such proposed action was incorporated in the notice for the meeting. This notice shall be mailed to the members by the secretary upon written petition of one fifth of the members.

Section 6. If a vacancy occurs in any office by reason of death, resignation, or otherwise, except as provided in Section 5 of this article, the Board of Governors is empowered to fill such office for the unexpired term.

Section 7. All officers may be eligible for re-election for successive terms.

Section 8. If an office's membership in The IIA, for any reason, terminates, the office shall automatically become vacant.

Section 9. An officer's resignation shall be tendered to the Board of Governors and may be acted on at any regular or special Board meeting.

ARTICLE VI - DUTIES OF OFFICERS

Section 1. The Chapter's president is the executive head of the Chapter and, when present, shall preside at all meetings of the Chapter and of the Board of Governors. The president shall be responsible for the enforcement of the Bylaws of The IIA, and the Bylaws of the Chapter and the resolutions and proceedings of the IIA's Board of Directors and of the Board of Governors. The president shall keep the Board of Directors of The IIA and the Board of Governors of the Chapter fully informed of the affairs of the Chapter, shall also consult with the Board of Directors of The IIA and the Board of Governors of the Chapter, whenever necessary, concerning the business of the Chapter and its activities.

Section 2. The Chapter's vice president shall have such duties and powers as may be prescribed by the Board of Governors or delegated by the Chapter's president. In absence or disability of the president, the vice president shall perform the Chapter president's duties.

Section 3. The Chapter's treasurer shall be charged with the custody of the funds of the Chapter and their proper disbursement under the rules prescribed by the Board of Governors. The treasurer shall make periodic reports as required by the treasurer of The IIA and any other reports that the Board of Governors may require. The treasurer shall be the disbursing officer of the Chapter. The Board of Governors of the Chapter may authorize the bonding of the Chapter treasurer. At the termination of the treasurer's term of office, the treasurer shall turn over to the Board of Governors all funds, records, papers, books, documents and all other property of the Chapter having to do with the financial or other transactions or business of the Chapter which might have come into his/her possession on or might have been compiled or created during his/her term of office.

Section 4. The Chapter's secretary shall perform those duties delegated by the Chapter's president or prescribed by the Board of Governors. The books of account shall be kept under the secretary's jurisdiction. The secretary shall make reports as required by the Board of Governors or as required by the secretary of The IIA. The secretary shall notify each member of the Chapter of all meetings and shall do any and all other things normally required by a Chapter's secretary to keep the officers and the Board of Directors of The IIA and the Board of Governors of the Chapter and the Chapter's officers and members informed of the affairs of the Chapter. The Board of Governors may authorize the bonding of the secretary. At the termination of the term of office, the secretary shall turn over to the Board of Governors all records, papers, books, documents and all other property of the Chapter which might have come into his/her possession or might have been compiled or created during his/her term of office.
Section 5. If the president is absent from any meeting of the Chapter or of the Board of Governors, and no one authorized to perform his duties is present or if the secretary is absent, a chairman or secretary pro tem or both as may be needed shall be appointed by a majority vote of the members present.

Section 6. The officers of the Chapter shall receive no salaries for their services except the secretary whenever the board of Governors so directs. Officers may be reimbursed for their expenses incurred in the performance of their duties subject to such approval as may be determined by the Board of Governors.

ARTICLE VII – COMMITTEES

Section 1. There shall be these standing committees appointed by the Board of Governors:

a. An Audit Committee of at least one member, not an officer or governor.

b. A Nominating Committee consisting of the president and at least _________ members. Other than the president, this committee shall not contain a majority of members who are also represented on the Board of Governors. This committee shall be appointed by the Board of Governors.

Section 2. There shall be these standing committees appointed by the Chapter’s president:

a. A Membership Committee with a minimum of one and a maximum of _________ members.

b. An Advocacy Committee with a minimum of one and a maximum of _________ members.

c. A Professional Development (Programs) Committee with a minimum of one and a maximum of _________ members.

d. A _________ Committee with a minimum of one and a maximum of _________ members.

e. A _________ Committee with a minimum of one and a maximum of _________ members.

ARTICLE VIII - ANNUAL MEMBER MEETING

Section 1. The April meeting of Chapter members of each year shall be considered the annual meeting for the conduct of required business. Said meeting shall be convened on or before the 30th day of that month.

Section 2. The Chapter Year is the fiscal year beginning June 1. The officers elected at each annual meeting shall assume office on June 1 following their election with terms ending the following May 31st.

ARTICLE IX - CHAPTER MEETINGS

Section 1. There shall be at least _________ member meetings each Chapter year except the Board of Governors may authorize individual cancellations or postponements when circumstances dictate. Social activities, if open to all members, may be considered as Chapter meetings.

Section 2. At all Chapter meetings, a majority vote of members present and voting will decide all issues except as provided elsewhere in these Bylaws.

ARTICLE X - AMENDMENTS TO BYLAWS
These Bylaws may be amended at any regular or special meeting of the Chapter by two-thirds vote of members present and voting, provided that written notice of the proposed change and of the meeting has been mailed at least ten days previous to the date of said meeting.

ARTICLE XI - MERGER OR DISSOLUTION

Chapter shall use its funds only to accomplish the objectives and purposes specified in these bylaws and those of The IIA. No part of said funds shall inure, or be distributed to the members of the Chapter or Board of Governors. Merger or dissolution of the Chapter shall follow the process set forth in the Chapter Manual of The IIA. On dissolution of the Chapter, any funds remaining shall be forwarded to The IIA.
Chapter officers or boards cannot independently decide to close a chapter. If chapter leaders have considered all options, certain steps must be taken to ensure there is no interest in revitalizing the chapter on the part of any chapter members. The IIA Chapter Relations team can assist in this effort by contacting all chapter members of record, notifying them of chapter inactivity and lack of required leadership and member participation. It will include a solicitation for members to accept leadership roles and tell the members that the chapter will be closed if there is insufficient response, with a specific deadline for response.

If enough members indicate there is interest in revitalizing the chapter, a current member or chapter leader must take the lead in working with IIA staff to develop and coordinate an action plan for chapter recovery. This will involve rejuvenation efforts and a commitment to lead the members until other members are elected to take over the leadership roles. A planning meeting is necessary to determine how the interested members will proceed. The IIA’s Chapter Relations team and the District Representative will be actively involved in providing support and advice.

Where there is insufficient interest to rejuvenate a chapter, a proposal should be made to close the chapter. Such determination shall be based upon the recommendation of the IIA Chapter Relations Director and Chapter Relations Committee Chairman, and approved by the North American Board.

Chapter members will be advised that they can transfer their membership to another chapter or become members-at-large (not affiliated with a specific chapter.) Unexpended funds from the closed chapter will be returned to IIA HQ where they will be maintained in a suspense account for one year, after which the funds will be returned to IIA HQ operating funds. The chapter treasurer or president is responsible for maintaining custody of these funds until the account is closed out, by submitting a check to HQ. If the chapter is reactivated within the year, the unexpended funds will be returned to the chapter upon approval of the North American Board.

In the absence of a definition of responsibility, blanket responsibility is on all last named chapter officers and board of governors.
APPENDIX 50, GLOBAL CODE OF ETHICS

Principles:
Internal auditors are expected to apply and uphold the following principles:

1. Integrity: The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.

2. Objectivity: Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

3. Confidentiality: Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

4. Competency: Internal auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

Rules of Conduct

1. Integrity
   Internal auditors:
   1.1. Shall perform their work with honesty, diligence, and responsibility.
   1.2. Shall observe the law and make disclosures expected by the law and the profession.
   1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
   1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. Objectivity
   Internal auditors:
   2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
   2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
   2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. Confidentiality
   Internal auditors:
   3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
   3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. Competency
   Internal auditors:
   4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
   4.2. Shall perform internal audit services in accordance with the INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING.
   4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.
Conducting productive Board meetings is a primary duty of the president. Their success is closely related to the amount of preparation made. The following suggestions should be helpful in running successful meetings:

1. Prepare a formal agenda.
2. Contact members in advance with the date, time, and location of the meeting.
3. Request that Board members arrive on time, and discourage early departures.
4. Start meetings on time.
6. Obtain proper approval of minutes.
7. Obtain committee reports from all committees and have sufficient copies available for review and discussion.
8. Adhere to the agenda. Stick to the subject under discussion. Limit the time on discussion items.
9. Encourage participation by the entire Board. Avoid the dominance of the meeting by one or two members.
10. Take appropriate action for non-attendance by Board members.
11. Assign each Board member definite tasks or responsibilities. Participation brings action and results.
12. Distribute minutes of the meeting to all Board members as soon as possible.
APPENDIX 54, RECORD RETENTION POLICY

INSTITUTE OF INTERNAL AUDITORS – IIA SAMPLE CHAPTER
RECORD RETENTION POLICY

The President and each Vice-President are responsible for keeping a record of what happened in his or her area during the year. This information is to be provided to the Secretary at the end of May. The Secretary is responsible for collecting this information and placing it in the chapter storage location. This information will be maintained for 5 years, unless indicated differently below. The member who has just completed a term as officer should purge the files annually. The following are the documents that the President and each Vice-President are responsible for maintaining and generally follow the guidelines set forth in the IIA Chapter Manual Guidelines at www.theiia.org.

President:
- Chapter Achievement Program Records
- Officer, Board of Governors, and Committee membership listings
- Correspondence with Global Headquarters, Regional and District Representatives and others (2 years)

Vice-President Administration:
- Attendee lists for all luncheons and seminars (continuing education verification records)
- Monthly luncheon receipt reconciliations

Vice-President Communication:
- All newsletters and emails sent to the chapter

Vice-President Education:
- Record of Committee activities
- Record of all campus events held
- Record of mentoring activities
- Record of scholarship award process and recipients
- List of certification recipients
- Record of CIA review courses held

Vice-President Membership:
- Record of Committee activities
- Records of social events held
- Records of membership recognitions given
- Records of golf outing held
- List of membership prospects (1 year)

Vice-President Seminars:
- Summaries of each seminar and luncheon held (continuing education verification records)
- All program evaluation records

Revised 02/17/2016
Vice-President Secretary:
- Minutes of Board of Governors Meetings (Permanent)
- Chapter Bylaws (Permanent – Copy to Headquarters as well)
- Chapter Mission, Vision, Goals (Permanent)

Vice-President Finance:
- Detailed monthly financial records (1 year)
- Annual financial records and supporting data (5 years)
- Annual financial statements (6 years)
- Credit Card reconciliations
- Bank statements and reconciliations
- Annual audit documentation (6 years)
- Annual tax return (6 years)
- Records of International Conference
- Records of Regional/District Conferences
APPENDIX 55, SAMPLE BOARD OF GOVERNORS’ MEETING AGENDA

1. Approval of minutes from last meeting.
2. President's report.
3. President-elect’s report.
4. Secretary's report.
5. Treasurer's report.
7. Committees with reports due – Board action needed.
8. Committees with reports due – no Board action necessary.
9. Committees with no report due and no Board action necessary.
10. Regional or District conference status report.
12. Review and summary of action items.

Adjournment
## GLOSSARY OF ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>Agreement</td>
<td>Chapter Administrator (MMT) Agreement or Chapter Website Administrator Agreement</td>
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<tr>
<td>Board</td>
<td>Chapter Board of Governors</td>
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<tr>
<td>CAE</td>
<td>Chief Audit Executive</td>
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<tr>
<td>CAP</td>
<td>Chapter Achievement Program</td>
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<tr>
<td>CCSA</td>
<td>Certification in Control Self-Assessment</td>
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<tr>
<td>CFSA</td>
<td>Certified Financial Services Auditor</td>
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<tr>
<td>CGAP</td>
<td>Certified Government Auditing Professional</td>
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<tr>
<td>CIA</td>
<td>Certified Internal Auditor</td>
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<tr>
<td>Code</td>
<td>The IIA Code of Ethics</td>
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<tr>
<td>Compact</td>
<td>Chapter Compact</td>
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<tr>
<td>CPE</td>
<td>Continuing Professional Education</td>
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<td>CRC</td>
<td>Chapter Relations Committee</td>
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<tr>
<td>CRMA</td>
<td>Certification in Risk Management Assurance</td>
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<tr>
<td>D &amp; O</td>
<td>Directors and Officers</td>
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<tr>
<td>DA</td>
<td>District Advisor</td>
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<tr>
<td>DR</td>
<td>District Representative</td>
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<tr>
<td>EIN</td>
<td>Employer Identification Number</td>
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<tr>
<td>EMT</td>
<td>Event Management Tool</td>
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<tr>
<td>FBLA</td>
<td>Future Business Leaders of America</td>
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<td>Global Board</td>
<td>IIA Global Board of Directors</td>
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<tr>
<td>HQ</td>
<td>IIA Global Headquarters</td>
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<tr>
<td>IAP</td>
<td>Internal Audit Practitioner</td>
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<tr>
<td>ICC</td>
<td>International Conference Committee</td>
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<tr>
<td>IIA</td>
<td>Institute of Internal Auditors</td>
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<tr>
<td>IIA Bylaws</td>
<td>Bylaws of The Institute of Internal Auditors</td>
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<tr>
<td>IRS</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td>NA</td>
<td>North American (defined as Aruba, Bahamas, Barbados, Bermuda, Canada, Cayman Islands, Curacao, Guyana, Jamaica, Puerto Rico, Trinidad &amp; Tobago, Turks &amp; Caicos and the United States)</td>
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<tr>
<td>NA Board</td>
<td>North American Board</td>
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<tr>
<td>NASBA</td>
<td>National Association of State Boards of Accountancy</td>
</tr>
<tr>
<td>RCC</td>
<td>Regional Conference Committee</td>
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