

BYE LAW 10

REGIONAL CPA SOCIETY RULES

10.1 NAME

10.1.1
“The name of the Society is “The _____ Society of C.P.A.’s, (in Irish “CPA Cumann na _____”), or a suitable variation thereof. The name of each Regional CPA Society must be approved by *Council* prior to establishment.

10.1.2
If a Regional CPA Society wishes to change its name it must obtain the approval of *Council*.

10.2 OBJECT:

The objects for which the society is established are:-

10.2.1
To promote the study of professional subjects through meetings, discussions, seminars and other methods complementing wherever possible the CPE policy of the *Institute*.

10.2.2
To consider matters affecting the interests of *Members* of the *Institute* in the region.

10.2.3
To arrange social and other activities for *Members*, *Students* and others in the interest of professional and social harmony and the promotion of goodwill and understanding of the *Institute* among the business community and the public. Societies should strive to hold at least one suitable social occasion in their region in each calendar year.

10.2.4
To liaise with *Student Societies* in the Region.

10.2.5
To promote the objects of the *Institute* throughout the region and to foster and supervise local District Committees and to assign area boundaries to such Committees.

10.2.6.
To communicate to *Council* their recommendations (if deemed necessary) on matters of *Institute* policy. To afford an opportunity to the *Institute* President to address their society at least once per year in order that such communication be a two-way process.

10.3 MEMBERSHIP:

Membership shall be open to all persons resident or having a principal place of business in the Region and who are *Members* of the Institute of Certified Public Accountants in Ireland. A person is entitled to be a member on being admitted a *Member* of the *Institute* and shall ipso facto cease to be a member upon ceasing to be a *Member* of the *Institute*.

10.4

COMMITTEE:

The Management of the affairs of the Society shall be administered by a Committee but subject to the overall control of the *Council of the Institute*. A directive from the *Council of the Institute* to the Committee of the Society shall be binding on the Committee.

10.5

COMPOSITION OF COMMITTEE:

The Committee shall consist of:

10.5.1

those members of the Society who are elected *Members* of the *Council* of the *Institute* on the day of the Annual General Meeting at which the Committee is appointed and

10.5.2

those *Members* who are, on the day of the Annual General Meeting:-

- (a) The Chairman of the Society
- (b) The Vice Chairman or Deputy Chairman of the Society
- (c) The Secretary of the Society
- (d) The Treasurer of the Society
- (e) The Chairman of any local branch Committee within the area of the Society.

10.5.3

Those members of the Society not exceeding seven who are re-elected by the Annual General Meeting of the Society in the following manner, i.e. nominations of candidates for election may

be sent to the Secretary of the Society during the *Months* of January and February each year and any such nomination shall be signed by a proposer and seconder both *Members* of the *Institute* and the member nominated shall sign a consent to act, if elected, and in the notice convening the AGM the Secretary of the Society shall list in alphabetical order those who have been so

nominated and those members present at the AGM shall vote by secret ballot (if the number nominated exceeds seven) and if the number nominated is less than seven the AGM may if it thinks fit accept further nominations from those present at the Meeting and the election shall take place in a like manner as above.

10.5.4

A member of the Committee shall ipso facto vacate his membership of the Committee if such member (a) is absent from meetings of the Committee for three consecutive meetings without leave of absence from the Committee or (b) resigns office by notice *In Writing* to the Committee.

A Vacancy occurring under this rule may be filled in accordance with Rule 10.7 of these rules.

10.6

The committee as constituted under Rules 10.4 & 10.5 shall remain in office until the conclusion of the next following A.G.M.

10.7

Any casual vacancy arising during the year may be filled by the Committee by co-option from among the members of the Society.

10.8

At its first Meeting after the AGM each year the Committee shall elect from among its members a Chairman, a Vice-Chairman or Deputy Chairman, a Secretary, and a Treasurer and the Committee may elect sub-committees and may assign or delegate to such sub-committees such powers or terms of reference as is in its own competence. All such offices and sub-committees shall cease to hold office at the conclusion of the AGM next following their election appointment or co-option. The four officers shall each have served at least one previous year as a Committee member to be eligible for election as an Officer.

That no member shall hold office for more than three consecutive years.

10.9

Sub-Committees may consist of members of the Society other than Committee members provided that at least the Chairman and one other Sub committee member are members of the Committee constituted under Rules 4 and 5.

10.10

FINANCE:

10.10.1

The Accounts year of all Regional CPA Societies shall end on 31 December.

10.10.2

At the Annual General Meeting each year an Income and Expenditure Account and Balance Sheet made up for the previous calendar year shall be laid before the meeting and if thought fit duly discussed and accepted. A copy of such Account & Balance Sheet signed by the Chairman and Hon. Treasurer shall be sent to the *Secretary* of the *Institute* within seven days of the AGM.

10.10.3

The committee may receive a grant or subvention from *Council* each year at the discretion of Council.

No grants shall be paid unless accounts of the previous year have been submitted and are considered satisfactory by Council.

10.10.4

Additional requests for financial support from *Council* must be forwarded *In Writing* through the Chairman of the Finance Committee.

10.10.5

All monies received shall be lodged into a Bank Account kept in accordance with a resolution of the committee and all expenses pertaining to the Society or to its object shall be paid by cheque, having first been approved by the Committee.

10.10.6

Committees shall ensure that Regional CPA Society activities are self-financing as far as possible.

10.11

GENERAL MEETINGS:

An Annual General Meeting of the members of the Society shall be held not later than April in each year and shall be convened by the *Secretary* of the Society for the following purposes:-

Effective from 14 May 2010

- (a) To receive a Report of the Chairman and Committee of its activities during the previous calendar year and to discuss the Report.
- (b) To receive a Financial Report for the previous calendar year and to discuss it.
- (c) To elect a Committee for the next year in accordance with Paragraph 5 herein.
- (d) to discuss matters pertinent to the profession of CPA.
- (e) to transact any other business appropriate to an Annual General Meeting.

10.12

A General Meeting of the members of the Society may be called at any time during the year on the instructions of the Committee and shall be called at any time as instructed by the *Council* of the *Institute* to deal with any matters relevant to the objects of the Society other than the matters specified in 10, 11(a), (b) and (c) above.

10.13

The President, Officers and Chief Executive of the *Institute* or any of them are entitled to be present at and address all Meetings of Regional Societies.

10.14

The Chairman of the Committee of the Society shall preside at a General Meeting. If he is not present or unwilling to preside then the Vice-Chairman or Deputy Chairman shall preside failing which those present shall elect a Chairman for the meeting.

10.15

The quorum necessary for the transaction of business at a Meeting of the Society shall be five members personally present at the Committee Meeting of General Meeting as the case may be. The Committee may provide for a lesser quorum for Sub-Committee Meetings at its discretion.

10.16

NOTICE OF MEETINGS:

10.16.1

Notice of an annual General Meeting or an Extraordinary General Meeting should be issued by the Secretary of the Society *In Writing* so as to reach the members at least 21 days in advance of such meeting.

10.16.2

Notice of all other meetings including Committee Meetings should be issued by the Secretary of the Society so as to provide at least 7 days notice to the members concerned.

10.17

The Regions

The "region" referred to in these rules is the area allocated to the Society as its area of influence by the *Council* of the *Institute* as outlined below:

LEINSTER REGION:

The following Counties:

Louth	Wexford	Laois
Meath	Carlow	Offaly
Dublin	Kilkenny	Westmeath
Wicklow	Kildare	Longford

MUNSTER REGION:

The Following Counties:

Cork	Kerry	Waterford
Tipperary (South Riding)		

MID WEST REGION:

The following Counties:

Limerick	Clare	Tipperary (North Riding)
Galway	Mayo	Roscommon
Leitrim	Sligo	

ULSTER REGION:

The following Counties:

Antrim	Armagh	Cavan
Fermanagh	Tyrone	Derry
Donegal	Down	Monaghan

BRITISH REGION:

England	Scotland	Channel Islands
Isle of Man	Wales	