



**Texas Society of
CPA Certified Public Accountants**

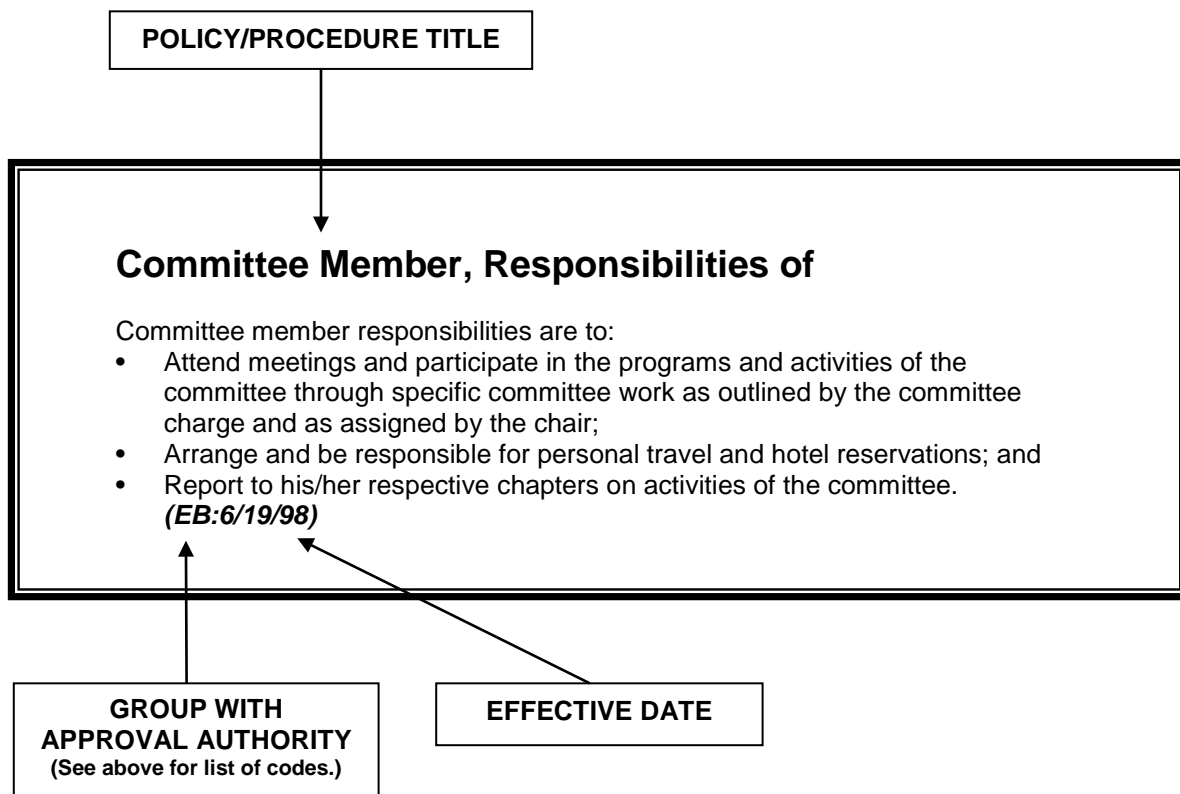
Committee Charges

REVISED 2/26/16

KEY TO NOMENCLATURE

Term	Abbreviated Term
Chairman	CHR
Chairman-elect	CHR-E
Chairman-elect nominee	CHR-EN
Board of Directors	BOD
Executive Board	EB
Committee	COMM
Committee chair	COMM-CHR
Executive director/chief executive officer	ED/CEO
Peer Review Committee	PRC

GUIDE TO THE MANUAL



COMMITTEE CHARGES

Advanced Estate Planning Conference Committee

Purpose

Plan and execute an annual continuing education conference for CPAs who deliver estate planning services.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum. **(Nominal Change Group:12/95)**

Audit Committee

Responsibilities

1. Oversee the annual audit.
 - a. Adhere to good practices for audit committees, which generally include:
 - i. Providing communication between the Board of Directors, Executive Board, management and the independent auditor.
 - ii. Annually assess the independence of committee members and the independent auditors.
 - iii. Report to the Board of Directors on significant activities.
 - iv. Meet two to four times per year or more frequently as circumstances require.
 - b. Evaluate the performance of the independent auditors and make an annual recommendation for the selection of auditors at the midyear meeting of the Board of Directors. To achieve this responsibility, the committee should consider:
 - i. Comments on the performance of the public accounting firm by appropriate management;
 - ii. Level of participation by management personnel in the audit examination, the mix of skills and experience of the staff, and staff rotation policy;
 - iii. Proposed audit fee, the independent auditors' engagement letter and explanations for fee changes;
 - iv. Public accounting firm's credentials, capabilities and reputation; latest peer review conducted pursuant to a professional quality control program; and any significant litigation problems or disciplinary actions; and
 - v. Whether a request for proposal from the current firm and other firms should be made.
 - c. Review with management and the independent auditor the results of the annual audited financial statements of the Society and related comments prior to their submission to the Board of Directors and Executive Board. This would include:
 - i. Obtaining explanations for significant variances in the financial statements between years.
 - ii. Determining that no new accounting policies were adopted or an explanation of any such changes.
 - iii. Inquiring about significant accounting accruals, reserves or estimates that have material impact on the financial statements.
 - iv. Inquiring of management and independent auditor if there were any significant financial reporting issues discussed during the accounting period, and if so, how they were resolved.
 - v. Considering meeting privately with the independent auditor to request his/her opinion on various matters.
 - vi. Asking the independent auditor what the greatest concerns were and if anything else

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- should be discussed with the committee that has not been raised or covered elsewhere.
- vii. Reviewing the letter of management representations given to the independent auditor and inquire whether he/she encountered any difficulties in obtaining the letter or any specific representation therein.
 - viii. Discussing with management and independent auditor the substance of any significant issues raised by counsel concerning litigation, contingencies, claims or assessments.
2. Review with the independent auditors any proposed changes to accounting principles or procedures prior to their adoption by the Society.
 - a. Review the independent auditor's management letter and discuss implementation with management.
 - b. Review the scope of the examination of the annual financial statements with the independent auditors. Specific inquiries should be made as to:
 - i. Extent to which planned audit scope can be relied upon to detect fraud or weaknesses in internal control.
 - ii. Steps planned to review EDP procedures and controls.
 - iii. Any areas that require special attention by the Executive Board.
 3. Audit Firm Independence - The partners/shareholders or employees of the firm selected as independent auditor of the TSCPA are not precluded from serving on committees, councils or Boards of Directors, except as follows:

During the period(s) covered by the audit report or during the period(s) of the engagement, no partner/shareholder or employee of such firm shall serve on the following:

 - Executive Board
 - Finance Committee
 - CPA-PAC Committee
 - Accounting Education Foundation
 - TSCPA Insurance Trust
 - Audit Committee
 - History Committee

Composition

Two members of the Finance Committee and three members of the Board of Directors shall be selected to serve on the Audit Committee. Additionally, the treasurer and treasurer-elect shall serve as non-voting, ex-officio members. **(EB: 11/7/03)(EB: 11/9/07)**

Awards Committee

Purpose

Recognize CPAs and others for their contributions to the accounting profession and community. Through the awards process, give recognition to deserving persons whose activities can serve as a model of inspiration for members according to the *Volunteer Policies and Procedures Manual*.

Responsibilities

1. Annually select qualified recipients of TSCPA awards as authorized by the Board of Directors and Executive Board. These awards shall include: Meritorious Service to the Accounting Profession in Texas; Distinguished Public Service; Outstanding Chair; Young CPA of the Year; and CPA 50-year Continuous Fellows. The Awards Committee recommends to the members nominees for Honorary Fellow and Honorary Member recognition.
 - a. Solicit nominations and select TSCPA award recipients according to the "Awards" procedure in the *Volunteer Policies and Procedures Manual*.
 - b. Recognize award recipients during TSCPA's Annual Meeting or Midyear Board of Directors Meeting.
 - c. Publicize award recipients through articles in the official TSCPA publications, chapter newsletters, other appropriate TSCPA publications, and news releases to appropriate outside media.
 - d. Recommend additional award categories to the Executive Board and Board of Directors.
2. Select the TSCPA nominee for the AICPA Distinguished Public Service Award.

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3. Coordinate the selection of TSCPA nominees for other AICPA awards.
4. Special Recognition Awards will be determined by the TSCPA chairman, who may invite the input of the Awards Committee.

Composition

The committee chair shall be the former TSCPA chairman whose term ended two years prior to the committee's service year. He/she is responsible for selecting the members of the Awards Committee for that year. Committee members should consist of individuals knowledgeable of TSCPA activities during the year being considered for awards and include a demographic representation of TSCPA's members.

(EB: 10/28/00)

Business and Industry Issues Committee

Purpose

Explore issues and make recommendations regarding the specific needs of members in business, industry and government, focusing on members' ability to provide services to their employers and enhancing their professional careers.

Responsibilities

1. Review various publications, websites and other sources in order to notice trends, needs, events, and issues that are pertinent to TSCPA members working in business and industry environments.
2. Discuss the possible appropriate response(s) to the issues identified by the above review and implement appropriate actions.
3. Provide creativity and innovation for the initiation and development of new services to the Business and Industry portion of TSCPA membership.
4. Consider and recommend ways and means to improve the recruitment and retention of Business and Industry members in the TSCPA and chapters to the Membership Committee,
5. Provide program topic ideas to TSCPA CPE Foundation staff for greater numbers of quality CPE programs specifically appealing to Business and Industry members.
6. Develop ideas to inspire greater participation in TSCPA leadership roles by Business and Industry members. **(EB: 11/7/03)**

Composition

Chapter business and industry committee chairpersons, members-at-large, coordinating officer. Chapter executive directors/secretaries and committee staff liaison are non-voting members. **(EB: 11/2/12)**

Business Valuations, Forensic and Litigation Services Committee

Purpose

Explore issues and make recommendations to serve the specific needs of members in the areas of business valuations, forensic accounting and litigation services.

Responsibilities

1. Identify trends, needs, events, and issues that are pertinent to TSCPA members with an interest in business valuation, forensic accounting and litigation services.
2. Discuss, identify, and communicate services TSCPA can provide to its members relative to the trends, needs, events and issues identified above.
3. Provide creativity and innovation for the initiation and development of new services to TSCPA members in business valuation, forensic accounting and litigation services.

Composition

The Litigation Services Committee is comprised of 15 members, including the committee chairman. Members

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serve three-year, staggered terms. Staff Liaison is a non-voting member. (EB: 6/29/06)

Chapter Coordinating Committee

Responsibilities of the full committee

1. Provide a conduit for cooperation and dialogue between chapter- and state-level leaders and staff, and for the dissemination of relevant information.
 - a. Host a meeting each year that includes all members of this committee and appropriate state-level leaders, volunteers and staff. The primary purpose of the meeting is to discuss relevant issues and share ideas.
 - b. Host a meeting each year to provide information to chapter leaders about their state- and chapter-level responsibilities.
 - c. Use available technology to disseminate information and gather feedback throughout the year.
2. Develop and implement projects that focus on a mutual commitment to member service.
 - a. Implement the Outstanding Chapter Awards program. (See Outstanding Chapter Awards policy.) Periodically study the policy and process for the Awards program, and recommend changes the group considers to be necessary.
 - b. Periodically study:
 - i. cross-representation between the state and chapter levels of TSCPA;
 - iv. the number and size of chapters (see Chapter Size Groups policy); and
 - iii. current mechanisms at both levels for delivery of service to members; and develop recommendations for improvement.

Responsibilities of the steering subcommittee

1. Plan and participate in meetings of the committee and training events for chapter leaders.
2. Select Outstanding Chapter Awards recipients (see Outstanding Chapter Awards policy) and maintain the confidentiality of selections until they are announced.
3. Each member of the subcommittee should:
 - a. promote cooperation between and among chapters and TSCPA;
 - b. stay informed about current issues affecting the profession and the organization; and
 - c. serve as a conduit for positive communication between the chapter and state levels as requested.

Composition

Committee - all chapter presidents, presidents-elect and president-elect nominees, and steering subcommittee; chapter executive directors/secretaries, coordinating officer, TSCPA executive director/chief executive officer and chapter relations representative are *ex-officio*.

Steering Subcommittee - appointed by TSCPA chairman: a committee chair, four members each from small and medium chapters, and two from large chapters, all of whom are to be recent chapter presidents. (EB: 4/25/03) (EB: 8/5/11)

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Compensation Committee

Purpose

To guide and oversee the formulation and application of staff compensation and benefits for TSCPA employees.

Responsibilities

1. Oversee and review the salary grades for various staff positions established by the executive director/chief executive officer (CEO).
2. Oversee and review the benefit programs provided for TSCPA employees.
3. Set the overall compensation budget each year.
4. Conduct a performance evaluation of the executive director/chief executive officer (CEO) by July of each year. The chairman will be responsible for gathering the data and delivering the evaluation.
5. Set the compensation of the executive director/CEO.
6. Report annually to the Executive Board.

Composition

The current chairman acts as chair of the committee. Other members of the committee are the immediate past chairman, chairman-elect, chairman-elect nominee, treasurer, treasurer-elect, and the treasurer-elect nominee. *(EB: 8/22/03) (EB: 6/28/07)(EB: 11/7/08)*

CPA-PAC Committee

Purpose

To operate an effective Political Action Committee on behalf of the TSCPA.

Responsibilities

1. Raise PAC funds.
2. Allocate PAC donations received from members 75% to chapter funds and 25% to the statewide fund.
3. Assist candidates on a nonpartisan basis to understand and support the protection of the public interest through maintaining high moral, ethical and professional standards for the accounting profession.
4. Coordinate with chapters, key persons and other appropriate parties to interview selected candidates in an effort to help determine who should receive CPA-PAC contributions and endorsements.
5. Evaluate and recommend contributions for specific legislative races.
6. Coordinate cooperative campaign contributions between chapters and statewide candidates when specific chapter or statewide funds are insufficient.
7. Evaluate statewide races and authorize CPA-PAC contributions.
8. Report PAC activity to the membership.
9. Educate members regarding the CPA-PAC endorsed candidates and the election issues that impact the accounting profession and its ability to serve its employers, clients and the public.
10. Encourage members' contribution of time and money to candidates for political office in Texas.
(EB: 11/7/03)

CPA Practice Issues Committee

Purpose:

Explore issues and make recommendations regarding the specific needs of members in public practice, focusing on members' ability to provide quality services to their clients and the public; and providing support to the enhancement of their professional careers.

Responsibilities:

1. Identify trends, needs, events, and issues that are pertinent to TSCPA members working in public practice.

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2. Discuss, identify, and communicate services TSCPA can provide to its members relative to the trends, needs, events and issues identified above.
3. Provide program topic ideas to TSCPA CPE Foundation staff for quality CPE programs specifically directed to members in public practice.
4. Develop ideas to increase greater participation in TSCPA leadership roles by public practice members. **(EB: 1/22/04)**

CPE Advisory Board

Reports to: Board of Trustees of the CPE Foundation (TSCPA Executive Board)

Purpose

The CPE Advisory Board will provide advice and counsel to TSCPA staff in the following areas:

1. The delivery of market-driven, quality, affordable CPE to members in an economically viable manner on an ongoing basis by monitoring financial, attendance and marketing reports of CPE on a monthly basis and discuss at quarterly meetings.
2. The development of policies governing CPE contractual relationships between TSCPA and the chapters and assist in resolving differences.
3. Provide assistance to chapters relative to curriculum coordination, registration, and marketing functions, research and development and purchasing efficiencies. The CPE Advisory Board will be made aware of what chapters are doing regarding the above items to compare and identify gaps and overlaps, and recommend improvements.
4. The exploration and implementation of new CPE curriculum and modes of CPE delivery.

Responsibilities and Actions

1. Review all policies regarding contractual relationships between TSCPA and the chapters proposing revisions, new policies and assist in resolving differences if needed.
2. Promote use of organization-wide CPE calendar and facilitate common listing of all chapter/TSCPA CPE on web sites.
3. Request CPE statistical data from chapters.
4. Request proposed schedule of courses from chapters as soon as feasible.
5. Annual review of delivery methods.
6. Review results of focus groups and/or surveys at least every three years or upon availability.
7. Encourage partnering with other associations to provide specialized CPE.
8. Solicit and review requests from other TSCPA committees for new curriculum.
9. Analyze and review State Board research data upon availability.
10. Identify emerging trends and customer needs.
11. Serve as a sounding board for new programming, etc.

Composition

The CPE Advisory Board will consist of not less than ten (10) and not more than eighteen (18) members with at least one (1) person from each large chapter and at least one (1) person from a medium chapter and at least one (1) person from a small chapter. Terms on the CPE Advisory Board should be a minimum of 2 years. The chair will serve a two-year term and remain on the Advisory Board the following year. **(EB: 11/11/06)**

CPE Exposition Committee

Purpose

Plan and execute an annual continuing education conference for CPAs at all levels within the profession, public or industry.

Responsibilities

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1. Select conference topics.
2. With TSCPA staff assistance, identify and select speakers for each topic.
3. Contact and verbally confirm selected speakers and coordinate follow-up with TSCPA staff.
4. Recommend conference dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by the TSCPA staff liaison.
8. Assist as needed in the identification of topics for development of new course modules and conferences in the appropriate curriculum. **(Nominal Change Group: 11/03)**

Diversity and Inclusiveness Committee

Purpose

Explore issues and make recommendations regarding diversity/inclusiveness in three areas: 1) recruiting into the accounting profession in Texas, 2) increasing membership and participation in TSCPA, and 3) helping CPAs serve a diverse public.

Responsibilities

1. Review various publications, demographic information, Web sites and other sources in order to understand trends, needs, and issues relating to diversity and inclusiveness.
2. Discuss the possible appropriate response(s) to the issues identified by the above review and recommend appropriate actions.
3. Consider and recommend ways and means to improve the recruitment and retention of minority group members.
4. Develop ideas to inspire greater participation in TSCPA leadership roles by minority group members.
5. Provide creativity and innovation for the initiation and development of new services to assist CPAs in all areas of practice in serving a diverse public. **(EB:11/12/2004)**

Editorial Board

Purpose

Provide oversight and review for TSCPA's magazine, *Today's CPA*. Enable the continued development of a magazine that is accurate, relevant, fair, timely, readable, and appealing.

Responsibilities

1. Recommend topics, articles and authors for *Today's CPA*.
2. Review articles for the magazine in a timely manner.
3. Regularly evaluate the editorial content and format of the magazine.
4. Make recommendations to the staff to enhance the appeal of *Today's CPA*.
5. Write articles for the magazine (on a volunteer basis).

Composition

The Editorial Board is made up of 15 members, including the committee chairman. Members serve three-year, staggered terms.

(EB: 11/7/03)

Energy and Communications Conference Committee **(EB: 6/29/06)**

Purpose

Plan and execute an annual continuing education conference for CPAs within these industries.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.

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4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum. **(Nominal Change Group: 11/03)**

External Relations/Image Issues Committee

Purpose

Make recommendations for the development and implementation of strategies that deliver messages about and promote TSCPA and CPAs to appropriate outside audiences. Examine and propose programs to enhance the image of the profession by targeting responses to studies indicating lack of knowledge of the profession.

Responsibilities

1. Identify potential new programs and services that would assist in delivering messages to external audiences.
2. Review and recommend advertising and public relations strategies fro efforts at the state level.

Composition

Committee chairperson, chapter public relations committee chairpersons, members-at-large, coordinating officer. Committee staff liaison is a non-voting member.

(EB: 8/22/2003)

Federal Tax Policy Committee

Purpose

The objective of the Committee is to serve as the representative voice of Texas CPAs to the United States Congress, the Department of the Treasury, and the IRS on actual and proposed federal tax legislation, regulations, and administrative pronouncements affecting our members and the public with its primary focus on issues of tax administration that impact CPAs as tax practitioners. The Committee should solicit input from TSCPA members on Federal tax matters and communicate concerns and responses through appropriate channels, including the AICPA and legislative and tax authorities. The Committee should be cognizant of the activities and initiatives of the various AICPA tax committees. The Committee should provide a valuable source of information to TSCPA members on the effects of pending legislation, regulations, and administrative decisions.

Responsibilities

1. Communicate to TSCPA members the opportunities to provide input on various Federal tax legislative and agency proposals and provide a portal for them to do so.
2. Comment, when appropriate, on Federal tax legislation, regulations, and administrative decisions and communicate such comments to TSCPA members and other interested parties via available TSCPA media.
3. Coordinate efforts and initiatives related to Federal taxation with the AICPA and other state societies as appropriate.
4. Identify TSCPA member candidates for appointment to various AICPA tax committees and support their appointment. Establish a continuing effective process to enhance AICPA tax appointment for TSCPA members. **(EB: 8/13/10)**

Composition:

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The Committee consists of up to 30 members with diverse tax and industry expertise and sufficient experience in Federal taxation to contribute to the committee activities. The Chairman of the Relations with IRS Committee will be an ex officio member of the committee. Members serve one-year terms on the committee at the pleasure of the chairman with the advice of the Federal Tax Policy Committee chair and staff liaison.

Subcommittees:

The committee has established three subcommittees to monitor issues for federal tax regulation and administration, to identify and discuss issues of concern and develop responses for inclusion in comments letters.

1. Comments Subcommittee identifies, and if appropriate, effectively responds to issues within the committee's defined scope:
 - Tier 1 – that directly impact CPAs' tax practices and standards
 - Federal tax legislative proposals, federal regulations, and other federal administrative pronouncements, actions and policies affecting CPAs in the client and non-client tax practice of public accountancy
 - professional standard pronouncements affecting CPAs in the client and non-client tax practice
 - Tier 2 - that are germane to Texas CPAs
 - Federal tax legislative proposals, federal regulations, and other federal administrative pronouncements, actions and policies that uniquely affect Texas residents and businesses, such as the oil and gas industry
 - Tier 3 - of a broad impact
 - Federal tax legislative proposals, federal regulations and other federal administrative pronouncements, actions and policies that have a broad and important impact on U.S. taxpayers.
2. Communications Subcommittee provides member outreach to inform, enhance membership, and advocate grassroots action.
3. Coordination Subcommittee establishes a dialogue with AICPA tax committees/staff and other state CPA societies in an effort to benefit from exchange and mobilize other interests. **(EB: 1/25/09; EB: 8/13/10)**

Finance Committee

Purpose

Review the interim financial statements of the Society and related entities prior to each meeting of the Executive Board.

Responsibilities

1. Review any material deviations from budget.
2. Determine that the Society and related entities are on a sound financial basis.
3. Report on the interim financial statements at the Executive Board meeting.
4. Make recommendations regarding financial policies and dues amounts.

Composition

Treasurer, as chair; treasurer-elect; chairman-elect; chairman-elect nominee, as soon as nominated; treasurer-elect nominee, as soon as nominated; and two additional members of the Executive Board to be appointed by the chairman and one member of the TSCPA Investments Committee who will serve as a communication link between the two committees. **(EB: 11/7/03)(EB: 8/24/12)**

Financial Institutions Conference Committee

Purpose

Texas Society of Certified Public Accountants
Volunteer Policies and Procedures Manual

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Plan and execute an annual continuing education conference for CPAs within this industry.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum. **(Nominal Change: 11/03)**

Health Care Conference Committee

Purpose

Plan and execute an annual continuing education conference for CPAs within this industry.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum.
(Nominal Change: 11/03)

History Committee

Purpose

The History Committee will provide advice and counsel to TSCPA staff and the Accountancy Museum Directors. The committee will recommend programs that commemorate the progress and significant events within the accounting profession and the Texas Society of Certified Public Accountants for the purposes of:

1. maintaining a connective history of the profession and organization and
2. enhancing the awareness of both the current and future TSCPA members and the public regarding the significant contributions CPAs make to their profession, business and the community.

Responsibilities

1. Maintain a library of articles, books or videotapes that discuss significant events or attitudes regarding the accounting profession and the Texas Society.
2. Recommend programs -- either of a time-critical or ongoing nature -- which provide an appropriate commentary of the development of the Society and the accounting profession.
3. Recommend programs to enhance the awareness of the aforementioned responsibilities among current and future TSCPA members as well as various publics.
4. Recommend appropriate written history projects and publications to help commemorate and document the history of the profession in Texas. **(EB: 6/29/06)**

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Information Technology Committee

Purpose

Each member of the TSCPA has various forms of technology intertwined in their businesses. To some, IT issues are bewildering and available options are not clear. This committee will be a resource addressing the members' strategic technology needs.

Responsibilities

1. Communications: The committee will work through existing communications methods to create timely and relevant communication to the TSCPA membership on IT issues. A separate track will be developed for members in public practice using IT services both for internal efficiencies and revenue generation. Another track will accommodate those members in business and industry using technology to drive efficiency, add value to their product or services, and/or enforce compliance.
2. Continuing Education: The IT Committee will recommend relevant content for inclusion in CPE courses. The committee may be called upon as an advisory resource in the development of relevant CPE courses.

Composition

The committee will be comprised of 15 members. **(EB: 8/13/10)**

Investments Committee

Responsibilities

1. Review strategies for the various investment activities of TSCPA and its related entities.
2. Review and make recommendations regarding the TSCPA Investment Guidelines and Objectives.
3. Provide direction on the investment of available funds within TSCPA Investment Guidelines and Objectives.
4. Review the investment results to ensure that the appropriate policies and guidelines are followed, and that the stated objectives are being met. Institute appropriate action if objectives are not being met. **(EB: 11/7/03) (EB: 04/30/10)**

Composition

The committee will consist of at least seven or more members, appointed by the Chairman of TSCPA. One member of the committee, as determined by the committee chair, will also serve on the TSCPA Finance Committee and serve as a communication link to that group. **(EB: 8/24/12)**

Legislative Advisory Committee

Purpose and Responsibilities

1. Develop, communicate and implement TSCPA's state-level legislative agenda, including issues involving the profession's licensing and regulation, civil justice and taxation, as well as general business and economic issues.
2. Identify legislative issues to be dealt with over the next three biennial sessions.
 - a. Prioritize issues.
 - b. Establish timeframes.
 - c. Report and recommend positions and actions to the Executive Board.
3. Working through the Legislative Advisory Executive Committee (LAEC), develop proposed action plans for the pursuit of specific issues to be addressed in the next legislative session.
4. Working through the LAEC, monitor progress and take appropriate action on proposed legislation, including:

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- a. coordinating action plans and activities with other Texas Society of CPAs groups, such as the State Taxation Committee and other non-CPA groups;
 - b. coordinating activities with the Legislative Regional Coordinators to assure that TSCPA's key persons are properly educated and utilized to deliver the TSCPA legislative message to Texas lawmakers;
 - c. developing and implementing grassroots programs, as appropriate, to involve TSCPA's membership in activities that would facilitate the successful passage or defeat of legislation. Such programs may include an external relations emphasis in order to inform outside target audiences of TSCPA's intention to protect the interests of Texas and its residents; and
 - d. collaborating with outside groups on issues involving general business matters, e.g., Texas Association of Business and Chambers of Commerce, Texans for Lawsuit Reform, Texas Civil Justice League and Texas Taxpayers and Research Association.
5. The Legislative Advisory Executive Committee provides day-to-day monitoring, oversight and decision-making with respect to TSCPA's legislative program.
 6. Coordinate the review of bills which have relevance to the accounting profession and which have been proposed by other groups.
 7. Develop procedures for the review of bills proposed in the Texas Legislature, identifying important items relevant to the accounting profession, including accounting/financial impact on the profession's employers and clients.
 8. Identify a pool of members working in both practice and industry who are responsible for the review of bills, coordinating such activity.
 9. Working through the LAEC, determine appropriate response to bills including, but not limited to, possible testimony before legislative committees hearing bills.
10. Communicate the committee's activities to TSCPA members and, when appropriate, target outside audiences.

Composition

The committee will be comprised of 25 to 35 CPAs who have experience on regulatory and legislative issues and who represent a cross-section of the membership.

The chair of the Legislative Advisory Committee shall serve as a member of the CPA-PAC Steering Committee, Candidate Review Group and Legislative Advisory Executive Committee. The Legislative Advisory Executive Committee is comprised of three or more Legislative Advisory Committee members appointed by, and including, the TSCPA chairman. **(EB: 11/7/03)**

Legislative Regional Coordinators Committee

Purpose

To coordinate an effective legislator relationship and contact program.

Responsibilities

1. Maintain and monitor a program by which key persons for legislators and statewide officeholders are selected, educated, trained and evaluated.
2. Monitor legislative races within the respective Legislative Regional Coordinator (LRC) **(EB: 11/11/05)** region, working with chapter public affairs chairs and key persons to help determine contribution amounts and personally deliver PAC checks to candidates for legislative office.
3. Gain an in-depth understanding of all issues being supported or opposed by TSCPA and be prepared to, individually or along with a key person, articulate the Society's position to legislators within the applicable region.
4. Attend public affairs/LRC meetings in Austin and, when necessary, traveling to Austin on short notice to discuss with legislators the need to support critical issues confronting the Society, the accounting profession and the publics it serves.
5. Train qualified replacements of LRCs.

Composition

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The committee shall be comprised of the individuals serving as Legislative Regional Coordinators. LRCs are appointed by the TSCPA chair. They must be experienced in TSCPA's governmental affairs program and must have served as key persons. **(EB: 11/7/03); (EB: 11/11/05)**

Membership Committee

Purpose

Recruit and retain a TSCPA membership focused on all persons licensed to practice accounting in Texas and college students who are pursuing an accounting education and CPA certificate. Identify and recommend programs and develop leadership opportunities that will enable members to thrive in a rapidly changing business environment and assure a continued supply of future leaders for TSCPA.

Responsibilities

1. Identify potential new programs and services that would assist in the development of the TSCPA membership and leadership.
2. Review and recommend membership recruitment and retention strategies for efforts at the state level.
3. Provide a conduit for cooperation and dialogue between chapter- and state-level leaders and staff, and for the dissemination of relevant membership information.

Composition

Chapter membership committee chairpersons, members-at-large, coordinating officer. Chapter executive directors/secretaries and committee staff liaison are non-voting members. **(EB: 1/20/03)**

Nominations Committee

Purpose

Nominate candidates for officers of the Society and other offices as directed by the Board of Directors and the Executive Board.

Responsibilities

1. As prescribed by the *Bylaws*, this committee nominates candidates for the officers of the Society, at-large Executive Board members, members-at-large of the Board of Directors, and members of the Committee on Nominations. The Committee also shall recommend candidates for consideration as members from Texas to serve on the Council of the American Institute of Certified Public Accountants (AICPA).
2. Nominations for all positions shall be based on the following factors:
 - a. Consideration of all relevant factors, including the demographics of Society membership; and
 - b. Consideration of candidates' ability to best perceive and advance the interests of the Society.
3. The activities of the committee shall include, among other matters, the following:
 - a. Address inquiries to officers, directors, chapter presidents, and other members, inviting suggestions for nominations.
 - b. Meet as a committee one or more times prior to the midyear meeting of the Board of Directors to determine nominations for elections.
 - c. Nominate candidates to fill any position for which the Nominations Committee nominates candidates and which may be vacated during the year.
4. For additional information, refer to "Nominations Guidelines" in the Volunteer Policies and Procedures Manual. **(EB: 8/25/06)(EB: 8/21/09)**

Reference to *Bylaws*

Article VIII (3), Article IX **(BOD:6/19/98)**

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Nonprofit Organizations Conference Committee

Purpose

Plan and execute an annual continuing education conference for CPAs within this industry.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum.

Composition

Given the specialized nature of the conference, this committee may include several ex-officio industry members. **(Nominal Change Group: 11/03)**

Peer Assistance Committee

Purpose

Inform Texas CPAs and accounting students about chemical dependency and depression problems, and study their incidence in Texas. Motivate affected CPAs to seek help, and assist in their recovery.

Responsibilities

1. Broaden the Peer Assistance Network's exposure to Society membership via articles, personal stories and advertisements in *Today's CPA* and local chapter newsletters.
2. Promote more involvement of network volunteers in TSCPA peer assistance committees (state and local).
3. Identify support needs of CPAs in relation to personal recovery. Make recommendations to TSCPA leadership and the Texas State Board of Public Accountancy to provide such support and maintain the integrity of the CPA designation.
4. Recruit CPAs in recovery for involvement in the Peer Assistance Network by personal contact.
 1. Disseminate recovery literature to CPAs through the workplace.
 2. Influence legislation to establish a link with the Texas State Board of Public Accountancy providing for confidential assistance and monitoring of impaired CPAs.

(Peer Assistance Committee, with ratification by ED/CEO:10/5/98)

Peer Review Committee

Purpose

Administer the Peer Review Program according to the requirements of the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy respectively.

Responsibilities

1. Oversee the administration of the AICPA Peer Review Program for firms enrolled in the AICPA Peer Review Program and TSCPA Peer Review Program whose main offices are located in Texas.

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2. With assistance from the TSCPA staff, recommend budgets and fee structures to carry out the review program.
3. Serve as the report acceptance committee for peer reviews whose specific responsibility is defined in the AICPA's "Standards for Performing and Reporting on Peer Reviews."
4. Suggest TSCPA's policy for execution of the Peer Review Program (EB: 1/22/04)

Composition

Committee: The committee consists of a minimum of eighteen to a maximum of twenty-four members, including the chairman, vice-chairman, and report acceptance body chairmen. Members are appointed through the standard TSCPA process with criteria based on standards established by the AICPA Peer Review Board.

Each member of the committee charged with the responsibility for acceptance of reviews should meet the qualifications of a committee member listed in AICPA's "Standards for Performing and Reporting on Peer Reviews" (Standards), Paragraph 132.

A majority of the committee members and the chairman charged with the responsibility for acceptance of reviews and/or administering the Program within the administering entity should possess the qualifications required of a system review team captain (See, Standards, Paragraphs 132 and 136, respectively.)

Any member of the Society's or AICPA Ethics Committee or a member of any state board of accountancy or other regulatory agency or an individual performing enforcement related work for any of the above is prohibited from serving as a member of the Peer Review Committee.

Members will be appointed to a three-year term with the understanding that the member may be reappointed for additional three-year terms if his/her record of involvement and participation has been commendable. The chairman will be appointed to serve a two-year term subject to annual appointments and can be reappointed as chairman for an additional two-year term. A vice chairman will be appointed annually and ordinarily will succeed the chairman.

Vacancies may occur during the year due to resignation, lack of participation, or the need for more volunteers or a particular expertise to execute the work of the committee. These vacancies may be filled by the committee chairman with input from the Director of Peer Review, Executive Director and TSCPA Chairman.

Subcommittee: Members are selected by committee chair. Current subcommittees include: Executive and Reviewer Evaluation (**EB: 1/26/2006; EB: 1/26/09**)

Professional Ethics Committee

Purpose and Responsibilities

1. Promote understanding of and voluntary compliance with the TSCPA *Code of Professional Ethics*.
 - a. Assist TSCPA members in evaluating their responsibilities to the public, their clients, their employers, and regulatory authorities, and communicate such responsibilities to targeted audiences.
 - b. Monitor legislative, regulatory, and policy-making bodies for developments and changes in professional ethics, and develop comments and recommendations that represent the interest of the TSCPA members.
 - c. Maintain liaison with representatives of selected standard-setting bodies and groups who share common interests.
 - d. Review complaints concerning the ethical behavior of Texas Society members and act upon such complaints in accordance with the Joint Ethics Enforcement Program (JEEP) specified in the contractual agreement between the TSCPA and the AICPA.

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- e. Communicate committee activities and professional ethics information and issues to TSCPA membership through Society and chapter publications, TSCPA's home page and other communications vehicles.
2. Study and develop TSCPA commentary on proposed AICPA and Texas State Board of Public Accountancy rules and to any interpretations and rulings to their respective codes of professional conduct.

Composition

- Committee: Members-at-large are appointed through the standard TSCPA process with criteria based on area of practice, experience, and geographic representation.
- Subcommittees: Members selected by committee chair. Current subcommittees: Enforcement Subcommittee, and Communications and Education Subcommittee. **(EB:11/7/03)**

Professional Standards Committee

Purpose

The objective of the committee is to respond to exposure drafts of proposed accounting and auditing standards, rules and regulations issued by the FASB, the GASB, the FASAB, the SEC, the AICPA (including those pertaining to ethics), the OMB, the GAO and any other accounting and auditing standard setting bodies that have an impact on the practice of accountancy in Texas. It is responsible for all phases of the response process including identifying exposure drafts to be responded to, assigning responsibility to draft comment letters, monitoring the progress of projects, establishing standards of quality and clearance and assuring that those standards are met. It is also responsible for disseminating to members information about new standards and issues regarding compliance with existing standards.

Composition

The committee consists of at least eighteen members, including the chairperson, plus any qualified staff function members, each of whom is either a partner or manager in a public practice firm, a controller or higher financial accounting officer of an organization in industry or government, or a professor in an accounting department of an accredited college or university. Members' backgrounds include extensive experience in the application of accounting and reporting standards.

Members serve one-year terms on the committee at the pleasure of the TSCPA Chairman with advice of the Professional Committee chair and staff liaison.

(EB: 11/11/06)(EB: 8/23/13)

Relations with Educational Institutions Committee

Purpose

To promote an accounting education process, both at the high school and college/university levels, that will meet the ever-changing needs of the accounting profession. Build and maintain alliances with educational institutions for the purpose of exchanging ideas of mutual interest and concern and initiating collaborative efforts. Explore issues and make recommendations regarding the specific needs of members in education focusing on enhancing the professional careers of these members.

Responsibilities

1. Provide opportunities for members of the academic community to interact with professionals in accounting careers.
2. Recognize and reward outstanding accounting educators on an annual basis.
3. Present the annual TSCPA Accounting Education Conference.
 - a. Conference planning will be completed by the Accounting Education Conference Subcommittee.
 - b. At least one subcommittee member must represent the Accounting Education Foundation.

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4. Review and recommend strategies for communicating with educational institutions and members in education.
(*EB: 11/7/03; 11/7/08; 1/28/10*)

Relations with IRS Committee

Purpose

Build and maintain alliances with appropriate external target audiences in order to exchange ideas of mutual interest and concern, expressing CPA positions, and initiating collaborative efforts.

Responsibilities

1. Sponsor joint liaison meetings between representatives of TSCPA and IRS management in Texas IRS districts and service center.
2. Represent TSCPA at the annual Midstates Region of IRS/State CPA Society Liaison Meeting.
3. Represent TSCPA at the annual AICPA Tax Season Wrap-up/Tax Practice and Procedures Committee Meeting.
4. Provide guidance concerning TSCPA representation on IRS Texas district's practitioner (CPA and non-CPA) liaison committees.
5. Collect and disseminate minutes and other information derived from all liaison meetings to all TSCPA members.

Composition

Maintain member representation from each TSCPA chapter on the committee. (*EB: 1/22/04*)

Single Audits and Governmental Accounting Conference Committee

Purpose

Plan and execute an annual continuing education conference for CPAs within this industry.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum. (*Nominal Change: 11/03*)

State Taxation Committee

Purpose

Monitor and, as appropriate, respond to the development of state tax legislation, rule-making and administrative proceedings.

Responsibilities

1. Review, comment on and, when appropriate or upon request, recommend a position to the Legislative Advisory Committee and TSCPA chairman regarding all proposed state-level tax legislation, proposed rules and regulations which would appear to call for new taxes, and changes in current taxes or tax procedures.
2. When requested by TSCPA leadership act as a resource and/or provide expert witness testimony before legislative committees.
3. Communicate with members regarding technical aspects, new developments and administration of

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- Texas taxes through Society and chapter publications as well as the TSCPA Web site.
4. Work with appropriate TSCPA and chapter organizations to provide speakers to internal and external audiences regarding the legislative, administrative and technical aspects of Texas taxes.
 5. Monitor broad-based Texas tax issues including, but not limited to, court cases and hearing decisions, etc., and when appropriate, communicate significant information to the Legislative Advisory Committee and TSCPA chairman.
 6. Maintain liaison with the Office of the Texas Comptroller of Public Accounts and other tax authorities to enhance the fairness, efficiency and effectiveness of the administration of the tax laws.

Composition

The committee shall, for the most part, consist of tax-oriented practitioners. **(EB: 11/7/03)**

Strategic Planning Committee

Purpose

TSCPA *Bylaws*, Article XVII, sets forth the role of the *Strategic Plan* and charges the Strategic Planning Committee with the responsibility of reporting on the *Plan's* implementation at each Board of Directors meeting.

Specific Strategies and Actions to Achieve Purpose

1. Maintain a dynamic *Strategic Plan* to provide direction to the TSCPA.
 - a. Periodically review the TSCPA *Strategic Plan* for the purpose of determining if the *Strategic Plan* is guiding the Society activities, structure, Mission, and objectives, and is responding to the environment in which both the Society and the profession function; propose such changes as the committee deems appropriate.
 - b. Provide a forum for gathering data to assist with updating and monitoring the *Strategic Plan*.
2. Monitor TSCPA *Strategic Plan* implementation, providing a system for TSCPA groups and individuals, both volunteer and staff, to report current and future activities in measurable terms concerning the implementation of the respective *Plan* Goal(s) for which they are responsible. Recommend *Plan* modifications to the Executive Board.
 - i. Staff will designate individuals or groups who will be responsible for achieving *Strategic Plan* Goals, with the advice and consent of the committee member responsible for monitoring the implementation of the *Strategic Plan*.
 - ii. If necessary, meet with individuals and representatives of groups responsible for achieving specific *Plan* Goals to respond to questions concerning Goals and the implementation of related strategies and actions.
3. Assure communication of strategic planning activity to members.
4. Report activity to the Board of Directors.

Composition

TSCPA chairman-elect, treasurer-elect, treasurer-elect nominee, executive director/chief executive officer and members-at-large who possess strategic planning expertise and who represent the various diverse interests within TSCPA. The committee chair shall designate a committee member who will be responsible for monitoring *Strategic Plan* implementation. **(EB:6/18/99) (EB: 11/11/06)**

Texas CPA Tax Institute Committee

Purpose

Plan and execute an annual continuing education conference for CPAs working in the tax area.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.

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4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
5. Introduce the speakers and moderate the meeting.
6. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum. **(Nominal Change Group: 11/03)**

Texas School District Accounting and Auditing Committee

Purpose

Plan and execute an annual continuing education conference for CPAs working in the school district accounting and auditing area.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum.

(Advisory Board: June 16, 1999)

Texas State Taxation Conference Committee

Purpose

Plan and execute an annual continuing education conference for CPAs working in the state tax area.

Responsibilities

1. Select topics for the conference.
2. Identify and select speakers with TSCPA staff assistance for each topic.
3. Contact and verbally confirm selected speakers.
4. Recommend dates and locations in coordination with TSCPA staff and CPE calendar.
5. Assist TSCPA staff with registration.
6. Introduce the speakers and moderate the meeting.
7. Review conference and committee budget prepared by TSCPA staff liaison.
8. Assist as needed in identification of topics for development of new course modules and conferences in the appropriate curriculum.

Composition

Given the specialized nature of the conference, this committee may include several ex-officio industry members. **(Nominal Change Group: 11/03)**

Young CPAs and Emerging Professionals Committee

Purpose

Explore the professional needs and issues of TSCPA's young CPAs (40 years and under) and emerging professionals (students/candidates). Develop resources to meet these needs. Provide opportunities for TSCPA volunteer experience to the next generation of Society leaders.

Responsibilities

- Research needs of young CPA segment.
- Research needs of student and candidate segment.

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- Look for opportunities to serve this member demographic.
- Provide an entry point for young CPAs to get involved in TSCPA.

Composition

Young CPAs and CPA candidates (40 years old and under) from each of the small, medium and large chapters to the extent possible and chapter Young CPA Committee chairpersons. **(EB: 1/24/08)(EB: 8/24/12)**