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VIRGINIA ACL USER'S GROUP

BYLAWS AND OPERATIONS MANUAL

Updated May 5, 2004

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BYLAWS

ARTICLE I - NAME

The name of this organization shall be the *VIRGINIA ACL USER'S GROUP*, hereinafter referred to as the "*GROUP*".

ARTICLE II - PURPOSE AND OBJECTIVES

Section 1. The Group is a statewide organization of individuals involved in the data analysis, auditing and related business oversight activities of their respective organizations.

Section 2. The primary objectives for which this Group is formed shall be to:

- a. Promote the use of ACL software for data analysis, auditing, and business oversight activities.
- b. Provide a forum for the exchange of ideas and methodologies among members.
- c. Provide a channel of communication to ACL Software for matters of common interest to more than a single user. Matters of common interest include, but would not be limited to, status of enhancements, outstanding maintenance problems and potential training opportunities.

ARTICLE III- MEMBERSHIP

Section 1. Full Membership. Any organization or individual that has acquired a license to use the ACL software at said organization or by said individual. Membership shall terminate when this condition is no longer met or at the member's request.

Section 2. Associate Membership. ACL Software staff shall be eligible for participation in the Group, but shall not have the privilege to vote.

Section 3. Any individual desiring to become a member of the Group shall make written application upon such form as the Executive Committee may prescribe with a one-time registration fee recommended by the Executive Committee and approved by the majority vote of the members present at any regular meeting of the group. Said application is to be filed with the Group Treasurer. All applications received will be reviewed for eligibility by the Executive Committee.

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ARTICLE IV - DUES

The dues of members shall be recommended by the Executive Committee and approved by a majority vote of the members present at any regular meeting of the Group. Changes in the dues structure may be initiated from the floor at any regular business meeting, and upon approval of a majority vote of those present, shall be adopted effective the next January 1. Any member of the Group who shall be more than six (6) months in arrears of dues shall be terminated automatically in membership.

ARTICLE V - GROUP OFFICERS

Section 1. The right to vote and hold office is reserved for full members as described in Article III, Section 1, who are in good standing in the Group.

Section 2. Oversight Committee. The initial nominations for members' officers will be made from the floor immediately following adoption of these bylaws. Subsequently, each year the members shall vote for an oversight committee consisting of three (3) active full members in good standing. This committee shall select not less than one (1) name from the full membership in good standing as a candidate for each office which is to be filled at the meeting scheduled for elections. Additional nominations may be made from the floor by any full member in good standing.

Section 3. Officers of the Group shall be: President, Vice President, Secretary, and Treasurer. Elected officers of the Group shall serve without compensation and will also comprise the Group Executive Committee. Election of officers will be by simple majority of those eligible members present. Elections will be held annually at the last regularly scheduled meeting of each calendar year. Those elected will assume office on January 1 of the year following, except that those first elected at the meeting to establish the Group will assume office immediately with the period of service prior to January 1 of the year following being in addition to established terms of service.

Section 4. The Group President shall be the prior year's Vice President and shall serve one (1) term of office in addition to any period in which he/she filled a vacancy in the office of the President. The Vice President, Secretary, and Treasurer shall be elected annually in accordance with Sections 2 and 3 of this article. The term of office for all elected officers shall be one (1) year or until their successors are elected. A member's status as an officer of the Group shall terminate sixty (60) days after the termination of eligibility as a full member of the Group.

ARTICLE VI - EXECUTIVE COMMITTEE

Section 1. The President shall:

- a. Chair the Executive Committee.

- b. Preside at all meetings (when present).
- c. Designate such other committees as may be deemed necessary, with the approval of the Executive Committee.
- d. Be responsible for day-to-day activities including enforcement of policies set forth.
- e. Be responsible for enforcement of the resolution and proceedings of the Oversight Committee.
- f. Appoint an Audit Committee to perform annual audit of the financial statements.
- g. Perform other such duties as may be required.

Section 2. The Vice President shall

- a. serve to assist the President and shall perform the duties of President when he/she is unable or unavailable to perform the duties of such.
- b. Oversee the activities of the program committee

Section 3. The Secretary shall:

- a. Conduct the correspondence of the Group including: mailing notices of all regular and special meetings, distributing meeting minutes, and other correspondence as necessary.
- b. Keep minutes and record the proceedings of all meetings of the Group and of the Executive Committee, and preserve all records and letters of continuing value to the Group in a permanent file.
- c. Maintain the organizational membership roster.

Section 4. The Treasurer shall:

- a. Establish and require compliance with procedures for the receipt, disbursement and proper accountability of Group funds.
- b. Maintain records of Group funds and financial transactions.

- c. Report to the general membership at each regularly scheduled meeting on the financial condition of the Group.
- d. Notify members when fees are due, keep an accurate record of fees collected and due, notify Executive Committee of late and overdue fees.
- e. The fiscal year of the Group shall be the calendar year unless otherwise established by the Executive Committee.

ARTICLE VII - MEETINGS

Section 1. Regular (potentially quarterly) meetings of the general membership shall be held with dates and times established by the Executive Committee.

Section 2. The Executive Committee shall meet at least yearly and upon call of the Chairman.

Section 3. Special meetings of the Group may be called by the President or a majority of the members of the Executive Committee. Each member must be notified in writing not less than fifteen (15) days before the date of said meeting. The notice shall contain the date, time and place of the special meeting and shall also contain a statement of the reason(s) for such special meeting.

Section 4. A minimum of six (6) full members in good standing is required to hold a meeting of the Group.

Section 5. Meetings shall be conducted in accordance with these bylaws, Robert's Rules of Order (available at [HTTP://www.robertsrules.com](http://www.robertsrules.com)), and policies or procedures, established by the Group, or the Executive Committee.

Section 6. At least two (2) members of the Executive Committee, one of whom must be either President or Vice President, shall be in attendance at any general meeting of the Group.

ARTICLE VIII- AMENDMENTS

These bylaws may be amended at any regular meeting by a two-thirds vote of those members present. Amendments must either be proposed by the Executive Committee or by a petition signed by at least twenty-five percent (25%) of the members eligible to vote and presented to the chairman of the Executive Committee. A copy of the proposed amendment shall be mailed to each member not less than thirty (30) days prior to the semi-annual meeting. Every member of the Group shall be provided a copy of the amendment as approved.

ARTICLE IX - QUORUM

A simple majority of voting members present at any semi-annual meeting of the Group shall constitute a quorum. A simple majority of the members of the Executive Committee shall constitute a quorum of that body.

ARTICLE X - PARLIAMENTARY PROCEDURE

"Robert's Rules of Order" (revised) shall govern the procedure of this Group in all cases where they are applicable.

ARTICLE XI- VACANCIES

Section 1. In the event of a vacancy in the offices of President, the Vice President shall advance to the next higher office to complete the remainder of the unexpired term.

Section 2. The Executive Committee shall fill a vacancy occurring in the offices of Vice President, Secretary or Treasurer by appointment to complete the remainder of the unexpired term. Consent of the appointee shall be obtained by the Executive Committee before the appointment is made.

ARTICLE XII - PROFESSIONAL CONDUCT

The professional conduct of all members of the Group shall be consistent with the highest standards of honesty, integrity, loyalty to employer, objectivity, truthfulness, and diligence in the performance of their duties and responsibilities. The President shall appoint, as situations arise, a committee of three (3) to five (5) full members, as defined herein, for the handling of complaints against members and investigations thereof.

Adopted June __, 2003

VIRGINIA ACL USER'S GROUP

MISSION

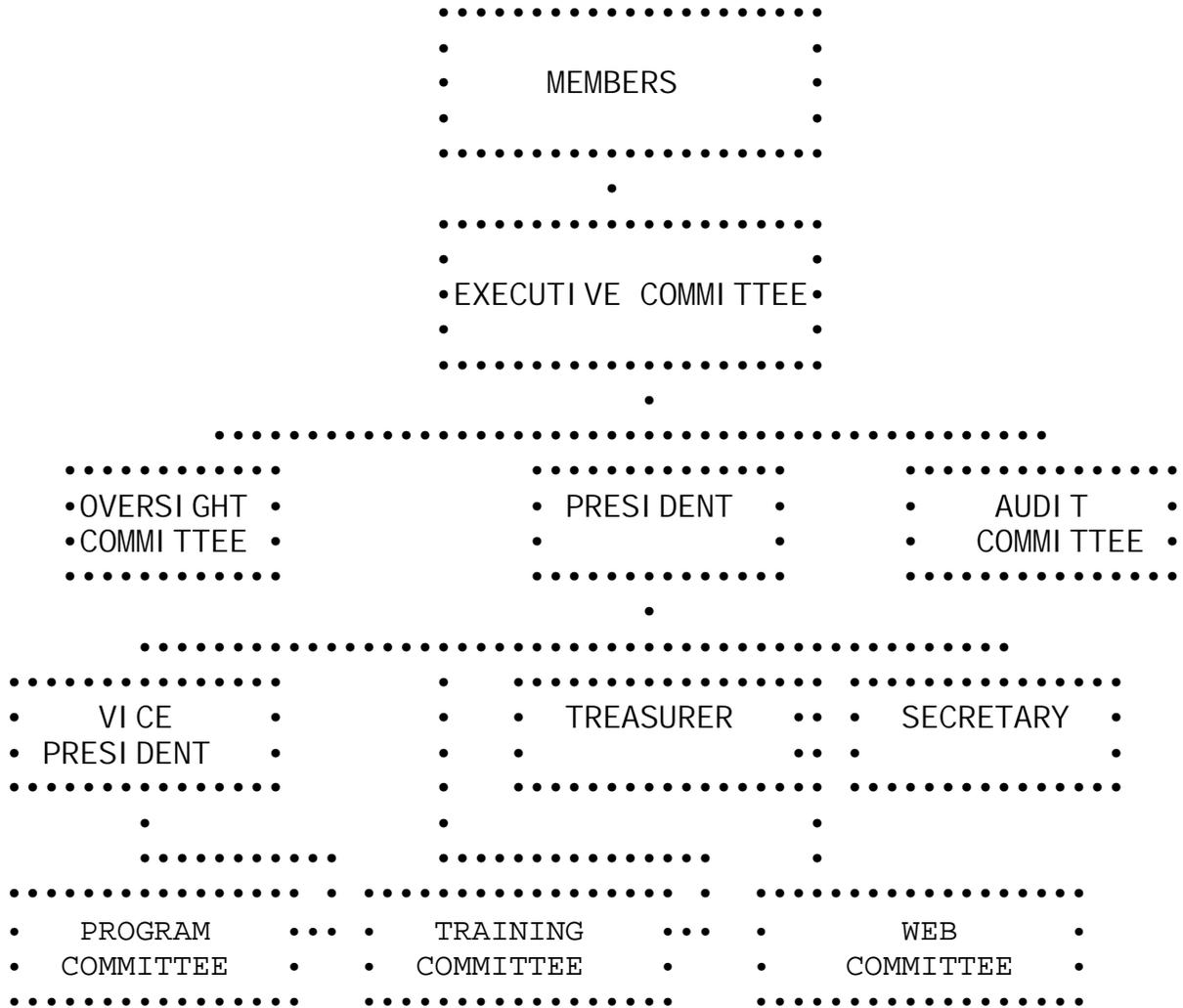
The Virginia ACL USER'S Group is a statewide organization of individuals licensed to use the ACL Software dedicated to improve the performance and encourage the use of ACL by providing techniques and training to analyze activities and processes in an efficient manner accompanied with supplying innovative and practical approaches to understanding and obtaining data.

OBJECTIVES

The primary objectives for which this Group is formed shall be to:

- a. Promote the use of ACL software for data analysis, auditing, and business oversight activities.
- b. Provide a forum for the exchange of ideas and methodologies among members.
- c. Provide a channel of communication to ACL Software for matters of common interest to more than a single user. Matters of common interest include, but would not be limited to, status of enhancements, and outstanding maintenance problems.

VIRGINIA ACL USERS GROUP



SCHEDULE OF ACTIVITIES

<u>DATE</u>	<u>ACTIVITY</u>
JAN. 01	NEW OFFICERS TAKE OFFICE
JAN.	PREPARE NEW BANK SIGNATURE CARDS
JAN.	PRESIDENT RECRUITS CANDIDATES FOR COMMITTEES
JAN.	PRESIDENT APPOINTS NEW COMMITTEES
JAN.	MEETING FOR EXECUTIVE COMMITTEE
JAN.	AUDIT OF GROUP FINANCES SCHEDULED
MAR.	QUARTERLY TRAINING MEETING
MAR. 31	AUDIT REPORT ON PRIOR YEAR DUE TO EXECUTIVE COMMITTEE
APRIL	CORPORATION REGISTRATION DUE TO SCC
MAY	MEMBERSHIP DIRECTORY ISSUED
MAY 15	FORM 990 TAX RETURN DUE TO INTERNAL REVENUE SERVICE, IF REQUIRED
JUNE	QUARTERLY TRAINING MEETING
JULY	UPDATE OPERATIONS MANUAL
SEPT.	QUARTERLY TRAINING MEETING
OCT.	ELECTION OF NEW OFFICERS
OCT.	MEETING FOR EXECUTIVE COMMITTEE AND COMMITTEE CHAIRS
OCT.	DISTRIBUTE BYLAWS AND OPERATIONS MANUAL TO NEW OFFICERS
DEC.	QUARTERLY TRAINING MEETING
DEC.	MEMBERSHIP RENEWAL NOTICES SENT

PRESIDENT

RESPONSIBILITIES

The President serves a one-year term.

The duties and responsibilities shall include, but not be limited to, the following:

- To preside at all Executive Committee and membership meetings of the Group.
- To develop a working knowledge of the Bylaws and Operations Manual and enforce the Bylaws of the Virginia ACL User's Group.
- To appoint all committee chairpersons and committee members.
- To appoint an audit committee to perform an annual audit of the Group's financial accounts and records. The Annual Audit Report shall be communicated to the Group membership in the Newsletter. (See Audit Committee agreed upon procedures.)
- To establish Group goals with input from other officers and committee chairpersons.
- To identify and provide services to meet the needs of the membership.

VICE PRESIDENT

RESPONSIBILITIES

The Vice President is elected to a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- To perform the duties of the President in the absence of same.
- To coordinate the activities of those committees reporting to the Vice President.
- To advise and assist the President in staffing the committees.
- To attend Executive Committee meetings.
- To assist in identifying and providing services to meet the needs of the membership.
- To develop a working knowledge of the Bylaws and Operations Manual.
- To perform other duties as may be assigned by the President.
- Oversee activities of the Program Committee

SECRETARY

RESPONSIBILITIES

The Secretary is elected for a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- Conduct the correspondence of the Group including: mailing notices of all regular and special meetings, distributing meeting minutes, and other correspondence as necessary.
- Keep minutes and record the proceedings of all meetings of the Group and Executive Committee, and preserve all records and letters of continuing value to the Group in a permanent file.
- Maintain the organizational membership roster and help reconcile the roster to dues paid to the Treasurer as of December 31 each year.
- To develop a working knowledge of the Bylaws and Operations Manual.

TREASURER

RESPONSIBILITIES

The Treasurer is elected to a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- Maintain records of the Group's funds and financial transactions.
- Establish and require compliance with procedures for the receipt, disbursement and proper accountability of Group funds.
- Report to the general membership each regularly scheduled meeting on the financial condition of the Group.
- Invest excess funds as directed by the Executive Committee.
- File required financial documents or other legal documents with the Internal Revenue Service.
- Deposit collections monthly except when total collections on hand exceed \$500; in that case, the funds will be deposited within one week.
- Provide the program chairperson with deposit forms. The program chairperson is responsible for collecting funds at program activities and depositing same.
- Provide program chairperson with a membership list based upon current paid status.
- Reconcile the final list of meeting attendees with the financial records.
- Appointed as the Registered Agent with the State Corporation Commission (SCC). Notify the SCC of Registered Agent changes.
- To develop a working knowledge of the Bylaws and Operations Manual.

Expenditure Approval Procedures

The Treasurer can approve and pay reasonable Group expenditures under \$100.

Expenditures in excess of \$100 require the approval of the Treasurer and one other Executive Committee member. Due to the geographic distribution of the officers, this second approval may be via e-mail or fax. The Treasurer must disclose the expenditures to the Executive Committee during his report. The Committee will approve the expenditures retroactively.

The Treasurer may disburse funds in excess of \$100 for an event (i.e. quarterly meeting) expenditure if an approved budget exists. The Treasurer may pay a quarterly meeting coordinator's request for expenditure of funds and exceed a seminar budget line item as long as the total net expenditures approved have not been exceeded.

Seminar Procedures

Each quarterly meeting coordinator will submit an expenditure budget for approval to the Executive Committee prior to the quarterly meeting date. The Executive Committee will review and approve an expenditure worksheet for each quarterly meeting event.

Basis of Accounting

The Treasurer maintains the financial records on a modified accrual basis. All dues/seminar fees are posted in the year received (cash basis). Only significant known receivable and payable transactions are posted at the reporting date, i.e.

1. Accounts receivable from an accounting firm for reimbursement of seminar costs, or
2. Expenditure commitment for a fall seminar event.

Application fee revenues received in the current year for a subsequent year are not adjusted to a prepaid account at the reporting date.

The standard reports shall consist of:

- a. a comparative balance sheet providing beginning of calendar year balances and reporting date balances.
- b. an income statement for the period being reported on.

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The form of the income statement report is approved by the Executive Committee and can be revised if needed.

AUDIT COMMITTEE

OBJECTIVES

To arrange an audit of Group records as soon as possible after the close of the calendar year and submit the audit report to the Executive Committee no later than March 31 for the year just concluded.

STRUCTURE

This committee shall be appointed by the President and no member of this committee shall be a member of the Executive Committee.

RESPONSIBILITIES

- . Audit all Group financial records and prepare an audit report for submission to the Executive Committee. The audit shall be performed using the Agreed Upon Procedures for the Review of ACL User Group Financial Activities.
- . Review and test controls over reported income and expense activities.
- . Review the CPE records and test for compliance with the Virginia State Board for Accountancy requirements.
- . Maintain a file of records and correspondence to pass on to successor at the close of the Group year.

Agreed Upon Procedures for the Review of The Group's Financial Activities

1. Confirm bank balances at year end, perform a 12 month cash proof, and review the bank reconciliations.
2. Estimate recorded revenue from membership dues, meeting fees, and other revenue by:
 - securing a membership list from the Secretary and extending number of members by annual dues amount;
 - securing a list of meeting attendees from the Treasurer and extending the number of attendees by the meeting fees; and

identify other sources of revenue from Executive Committee minutes and the financial records.

3. CPE records will be reviewed for compliance with State requirements.
4. For disbursements: determine that each disbursement was approved in accordance with Group procedures and that the disbursement is supported by appropriate documentation.
5. Account for numerical sequence of checks.
6. Locate documentation to verify that all state and federal reports have been filed as required.
7. Review for timely deposits.
8. Submit a report on the results of the agreed upon procedures to the Executive Committee no later than March 31.
9. Prepare a comparative financial report as an attachment to the audit report.
10. Maintain a file of records and correspondence to pass on to successors at the close of the Group year.
11. Make recommendations based on procedures performed and follow up on previous unresolved recommendations.

OVERSIGHT COMMITTEE

OBJECTIVES

To oversee affairs of the Group and ensure continuing operations of the Group.

STRUCTURE

The committee shall be elected during the annual meeting.

RESPONSIBILITIES

- Oversee the affairs of the Virginia ACL User's Group and act on any matters which require immediate attention to maintain the network's integrity.
- Establish the structure and governance of the user group.
- Perform periodic reviews of the efficiency and effectiveness of the group.
- Establish a Mission Statement for the Group.
- Review the Bylaws and Operations Manual and obtain input from the membership for proposed revisions.
- Present proposed revisions of the Bylaws to the Executive Committee for consideration for proposal to the membership.
- Present proposed revisions of the Operations Manual to the Executive Committee for consideration.
- Maintain the Bylaws and Operations Manual in an automated format.
- Maintain a file of correspondence to pass on to successor at the end of the calendar year.

TRAINING COMMITTEE

OBJECTIVES

To identify the education needs of the membership, the barriers to obtaining desired education and maintain a training plan that provides members with the most cost effective quality education possible. Educate members on the need for effective use of the software.

To keep members updated on current trends and issues in the community through the web site.

STRUCTURE

The membership of the Training Committee shall be comprised of up to three (3) members appointed by the membership. Committee membership should represent the various organizations, sectors, and type of entity that comprise the Group's membership as a whole. The Education Committee Chair shall be appointed by the President and shall serve a three year term. The Committee Chair may serve a second term at the discretion of the President. Committee members shall serve three year terms with a second term option at the discretion of the Committee Chair. While not mandatory to serve on the committee, members should attempt to attend the quarterly meetings a face-to-face meeting with peers.

RESPONSIBILITIES

- Obtain input from the Group's Officers, members and other sources (such as other professional organizations) to identify education issues to be addressed by the Group
- Develop training plan to consider timing, location, target audience, program model, and budget – which should at least breakeven.
- Develop and maintain educational web pages to increase the education-related information provided to the membership.
- Maintain a file of pertinent records showing increased education opportunities offered to the membership.
- Serve as a contact to schedule any in-house training.

PROGRAM COMMITTEE

OBJECTIVES

To coordinate the quarterly training programs of the membership.

STRUCTURE

The membership of the Program Committee shall be comprised of up to three (3) members appointed by the membership. The Chair shall be appointed by the President and shall serve a three year term. The Committee Chair may serve a second term at the discretion of the President. Committee members shall serve three year terms with a second term option at the discretion of the Committee Chair. While not mandatory to serve on the committee, members should attempt to attend the quarterly meetings a face-to-face meeting with peers.

RESPONSIBILITIES

- Prepare a program budget. The Executive Committee has developed a standardized form.
- Arrange for program speakers, facilities, food, etc.
- Review speaker's presentation/material to ensure quality and appropriateness for the Group.
- Establish guidelines to ensure compliance with the Procedures for the Continuing Professional Education Programs contained in the Operations Manual. A draft of the program flyer needs to be provided to the Continuing Professional Education Committee Chair for review to ensure the accuracy of the CPE earned prior to distribution to the membership.
- Send out standardized registration packages. The registration form should state that no refunds will be given, but substitutes are allowed.
- Obtain a listing of current paid members from the Treasurer.
- Ensure that attendees are paying the proper fee (member vs. non-member, and no fee for speakers).
- Prepare a list of attendees. Notation should be made for no shows, substitutes, last minute additions, and late arrivals. Provide list of attendees to the CPE Sub-Committee.

**VIRGINIA ACL USER'S GROUP
STANDARD SEMINAR BUDGET FORM
(Form approved 3/5/93)**

Program Coordinator: _____

Program Location: _____

Program Date: ____/____/____

Submitted by: _____ **Date:** ____/____/____

			<u>Totals</u>
Est. # of Attendees:	Members	_____ x \$ _____ =	\$ _____
	Non-Members	_____ x \$ _____ =	\$ _____
	Total Estimated Revenue		\$ _____

Estimated Program Expenses:

Food Cost:

Welcome Reception	\$ _____	
Breakfast Set-up	_____	
Lunch	_____	
Other (Afternoon break)	_____	
Meal for speaker	_____	\$ _____

Material Cost:

Paper/Pens	\$ _____	
Equipment Rental	_____	
Other (Flipchart paper)	_____	
(Binders)	_____	\$ _____

Location Cost:

Room Rental	\$ _____	
Table Set-up (fixed cost)	_____	
Security	_____	
Other	_____	\$ _____

Speaker Fees/Expenses

\$ _____

Promotional Cost:

Flyer Preparation/Advertisement	\$ _____	
Mail Cost-Seminar Notice	_____	\$ _____

Total Seminar Estimated Expenses \$ _____

Profit/(Loss) \$ _____

Program Reimbursements Anticipated \$ _____

Net Profit/(Loss) \$ _____

NOTES: _____

Approved by Executive Committee: Yes No _____/_____/_____
Date

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Kurt W Crump

President's Signature

05/12/2004
Date

CONTINUING PROFESSIONAL EDUCATION SUBCOMMITTEE

OBJECTIVE

To maintain the required records of a Virginia approved sponsor for Continuing Professional Education conducted by the ACL User's Group.

STRUCTURE

The subcommittee shall be appointed by the President of the Group. The individual should also participate on the program committee and shall be assigned as the administrator of the Continuing Education Program.

RESPONSIBILITIES

- Assure compliance with requirements of the Virginia State Board for Accountancy Rules and Professional Regulations for Continuing Education sponsors.
- Maintain the following records for each CPE program:
 - The date and location of the presentation.
 - The name of each instructor and qualifications.
 - Listing of participants and CPE hours earned by each.
 - Outline of the presentation.
 - Evaluation forms or summary of evaluations with sample of actual participant evaluation form.
- Provide participants with a certificate upon successful completion indicating the course, location, date, CPE credits, field of study and sponsor identification number. Outside sponsoring organizations may issue CPE instead of the Group. In such instances, recordkeeping requirements become the CPE issuer's responsibility.
- Make records available and respond to any State Board inquiry.
- Inform participants of Virginia ACL User's Group agreement with State Board by use of the following language only:

Virginia ACL User's Group is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number _____) through _____, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding

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registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917. **THIS PARAGRAPH NEEDS WORK**

- Maintain a file of pertinent records and correspondence, passing it on to successor.

WEB COMMITTEE

OBJECTIVES

To maintain the Group's web site as directed by the Officers.

STRUCTURE

This committee shall be elected by the membership. It shall consist of three active full members in good standing, and include the Web Master, the Web Designer and the Web Developer.

RESPONSIBILITIES

Web Master:

- Upload updates to the web site.
- Inform officers of the changes.

Web Designer:

- Develop web pages that are professional in appearance.
- Include information that represents and communicates the interest of the group members.

Web Developer:

- Work with Designer in developing the web page.
- Test accuracy of data and data links.

VIRGINIA ACL USER'S GROUP

OPERATIONS MANUAL

Procedures for Continuing Professional Education (CPE) Programs

PURPOSE: To achieve compliance with Continuing Professional Education Rules and Professional Regulations adopted by the State Board for Accountancy for Approved Sponsors on August 5, 1991, published September 23, 1991, and effective October 23, 1991.

PROCEDURES: (Numbers 1 to 7 from Section 2, State Board Rules and Professional Regulations)

1. **Entry**--The Group shall possess the financial resources and supportive organizational structure for this effort. Programs under these procedures shall contribute to the competence of participants. CPE credits shall be allowed for formal programs only.
2. **Program Development**--Program developers shall document the learning objectives, knowledge level, prerequisites (if any) for each planned program in the Program announcement. Program presenters shall be qualified in the subject matter and be knowledgeable in instructional design. All program materials shall be accurate, current and meet program objectives.
3. **Program Presentation**--Program announcements shall inform participants about objectives, prerequisites, level of knowledge, content, advance preparation (if any), special teaching methods (if any), CPE hours and fields of study, and special administrative policies. Appropriate individuals shall be encouraged to attend. Instructors shall be qualified and evaluated along with the quality of the program and appropriateness of the facilities. This language only shall be used to inform course participants of registration as an approved sponsor:

The *Virginia ACL User's Group* is registered with the Virginia Board for Accountancy as an approved sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board for Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

4. **Program Measurement**--CPE credit shall be given for formal learning that maintains or increases knowledge. 50 minutes shall equal 1 CPE contact hour. The shortest program shall be 1 contact hour. Self-study programs shall be pre-tested to determine completion time and non-interactive programs given half time credit. Instructors shall be given CPE for their initial preparation time up to two times the presentation hours.

5. **CPE Reporting**--Certificates shall be provided to participants indicating the participant's name, course title, date and location of course, CPE hours and field of study along with the the Group's registration number. Records of the participants, program materials, dates, location, instructor, number of CPE hours, and evaluations shall be provided to and maintained for five years by the CPE Administrator.
6. **Programs of two hours or less**--At an absolute minimum, programs of two hours or less shall include a written outline; qualified instructors; programs at an appropriate level; certificates of completion; be 50 minutes in length; retain attendance records, program materials and completed evaluations for five years; and be provided in adequate facilities.
7. **Fields of Study**--Programs shall be classified into CPE hours by these fields of study (as more precisely defined in the Rules and Professional Regulations): Accounting and Auditing; Advisory Services; Management; Personal Development; Specialized Knowledge; and Tax. (For Government Auditing Standards, programs should specify the number of CPE in subjects and topics directly related to the government environment and government auditing.)
8. **Program Announcement**--The Program Announcement is produced by the Program Chairperson and provided to all participants as a means to register for the program. It will be reviewed by the CPE Administrator prior to distribution and cover:
 - A. Date, time, and location of the Program
 - B. Learning objective(s)
 - C. Prerequisites to attendance (if any)
 - D. Level of knowledge (basic, intermediate, advanced, or update)
 - E. Program content and presenters
 - F. Advanced preparation (if any)
 - G. Special teaching methods (if any)
 - H. For each session: CPE hours planned; field of study (accounting and auditing, advisory services, management, personal development, specialized knowledge, tax); and if directly related to the government environment and auditing
 - I. Administrative matters (cost, refunds, payment arrangements, etc.)

J. Acknowledgement of approved sponsor status with this language:

The Group is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

9. **Roster**--A roster of participants should be provided to the CPE Program Administrator showing all attendees. This is to facilitate the preparation of Certificates to be provided upon documentation of full attendance.
10. **Program Materials**--Any program materials should be provided to all attendees during the program. The qualifications of presenters should be provided to the Program Administrator.
11. **Course Attendance Form**--A form is provided to all attending and must be submitted to obtain any credit for attending the course. The Form will be the basis for documenting course attendance in the Group records. It must be legible, complete and accurate. The number of CPE units is determined by dividing the presentation time in minutes by 50 minutes and rounding down to whole numbers. The completed Form is submitted to the CPE Program Administrator and retained along with other records of the CPE Program for five years.
12. **Course Evaluation**--The Course Evaluation Form is optional and used by the Group to measure the training. It covers the learning objectives, prerequisites, materials, content, presentation and facilities. The completed Form is submitted to the CPE Program Administrator.
13. **Certificate**--The Certificate of Continuing Professional Development is provided to successful participants based on their documented Course Attendance Form. It is prepared and signed by the CPE Program Administrator and provides the Group Sponsor Registration Number. It is the participant's documentation of attendance for reporting of credits obtained.

CHECKLIST FOR CPE PROCESS

Program:

Date:

□ **Program Development:**

- Date, time and location of program
- Learning objectives
- Prerequisites (if any)
- Knowledge level (basic, intermediate, advanced, up-date)
- Content
- Advance preparation (if any)
- Special teaching methods
- For each session: CPE hours offered and field of study
- Administrative policies (cost, refunds)
- Acknowledgement of approved sponsor status:

The Group is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

□ **Program Measurement:** Ensure adequate length of time has been allotted to earn CPEs.

□ **Attendance Form:** Prepare adequate forms to record attendance. These forms should include name and address for mailing certificates.

□ **Evaluation Forms:** Ensure there is one evaluation form for each participant to complete and hand in.

□ **Certificates:** Generate certificates for participants. Verify number of CPE hours for each participant (some may have had to leave early).

□ **Notification of Evaluation Results:** Provide summary of evaluations to participants (optional).

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- Q **Records:** Maintain record of participants, course title, date, program materials, location, instructors, CPE hours and evaluation forms.