



**The Institute of Internal Auditors  
L'Institut des auditeurs internes  
Canada**  
*Calgary*

**THE INSTITUTE OF INTERNAL AUDITORS CALGARY CHAPTER  
BYLAWS**

**ARTICLE I – NAME AND LOCATION**

- Section 1. This Chapter of The Institute of Internal Auditors (IIA) shall be known as “The IIA Calgary Chapter” (herein referred to as “the Chapter”), incorporated under the Alberta Societies Act on February 12, 2021.
- Section 2. The Chapter operates as a chapter of The Institute of Internal Auditors, whose Global Headquarters (IIA HQ) is located in Lake Mary, Florida, USA and is subject to all policies, practices, procedures, regulations, and bylaws made applicable by The Institute of Internal Auditors to its chapters. These include but are not limited to the Compact, North American Chapter Manual, the Guiding Principles for Effective Chapter Governance and Chapter Treasurer’s Manual. In these Bylaws, all articles and sections pertain to the Chapter unless specifically designated by The Institute of Internal Auditors.
- Section 3. The geographical area covered by the Chapter shall include those areas as defined when chartered by The Institute of Internal Auditors. The areas include Calgary and surrounding areas e.g., Cochrane, Okotoks, Airdrie.

**ARTICLE II - ADHERENCE TO CORPORATE CHARTER**

The IIA Calgary Chapter is empowered to perform any and all acts which are defined in the North American Chapter Compact and [Bylaws](#) of The Institute of Internal Auditors and shall do nothing which is inconsistent with the provisions and with the pronouncements and resolutions incorporated in the minutes of The Institute of Internal Auditors meetings and those of the North America Board of Directors, and as may be listed in Leaders Resources or the Chapter Manual.

**ARTICLE III - BOARD OF GOVERNORS**

- Section 1. The governing body of the Chapter shall be the Board of Governors. The Board is responsible for reviewing and approving the Chapter’s budget and strategic plan. Approval of any unbudgeted expenditures must also be approved by the Board. The Board in its entirety oversees the financial integrity and monitors performance against achievement of strategy and long-term vision. The Board may establish such policies as it deems appropriate to the

conduct of its affairs/or the affairs of their operation. Such policies shall be recorded in the Chapter Board Policy Manual. Such policies shall not conflict with these Bylaws.

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

- i) The Board of Governors shall consist of not fewer than seven (7) individuals nor exceed nineteen (19) individuals, and shall consist of the following, all of whom have voting rights and fiduciary oversight of the Chapter:
  - (1) **Elected Officers** – a number of Elected Officers (“Officers”) which at minimum will be a President, President-Elect, Treasurer, Secretary, Certification Officer, Membership Officer, and Programming Officer;
  - (2) **Elected Governors** – a number of elected Governors which will equal one (1) Governor per Chapter and one (1) additional Governor for every 220 members of the Chapter, provided the limitation on the number of individuals on the Board of Governors is not exceeded; and
  - (3) **Past- President** – the immediate Past President of the Chapter.
- ii) **Elected Governors** – The Elected Governors shall be elected annually by the members affiliated with the Chapter and as prescribed by The Bylaws of The Institute of Internal Auditors. The Elected Governors of the Chapter shall be elected for two (2) year terms in staggered years to allow for continuity of leadership. Each Governor will be required to have an active role by overseeing or participating on a committee of the Board. Governors shall provide strategic input to the Officers.
- iii) **Elected Officers** – At least ninety (90) days prior to a meeting of the Members, the Board of Governors will determine the Officer positions on the Board provided they include a President, President-Elect, Treasurer, Secretary, Certification Officer, Membership Officer, and Programming Officer. Except as otherwise described in these By-laws, each elected officer shall take office on June 1 and serve for a term of one year, with the ability to serve an additional one-year term. Officers will conduct the day-to-day business of the Chapter to help it achieve its strategic objectives.

Section 3. Any member in good standing of The IIA whose affiliation is with the Chapter is eligible for nomination and election as an Elected Governor or Elected Officer. It is preferred the member has served as an active volunteer on a committee for a minimum of one year prior to serving on the Board.

Section 6. The Board of Governors shall meet a minimum of four times at a time and place determined by the Board. Meetings of the Board are closed to the members unless by invitation. An IIA member in good standing whose primary affiliation is with this Chapter may request to be invited.

Section 7. Any act of the majority of the Board members present or participating at a meeting via teleconferencing, videoconferencing or other means which Board members are audible at a meeting where a quorum is present shall be a valid act of the Board. For the purposes of conducting a Board meeting, a majority of currently serving Board members shall constitute a quorum.

Section 8. Special meetings of the Board may be called by or at the request of the President or any two members of the Board via mail or electronic mail.

Section 9. Notice of meetings of the Board of Governors shall be mailed or sent electronically by the Secretary or Chapter Administrator, or as the Board may otherwise direct, thirty (30) days prior to each regular meeting or ten (10) days prior to each special meeting. Such notice may be mail or electronically mailed.

Section 10. Voting rights of members of the Board of Governors may not be delegated to another individual.

#### **ARTICLE IV – ELECTED OFFICERS**

Section 1. The President shall take office June 1 and may serve for a (1) year term with the potential to serve an additional (1) year term as voted upon by the membership at the Annual General Meeting. The President must be a Certified Internal Auditor.

Section 2. Each Elected Officer other than the President shall take office on June 1 and serve for a term of one (1) year. They shall be eligible for re-nomination and re-election to serve one (1) additional one (1) year term in the same office.

Section 3. Nominations for Elected Officers shall be made by the Nominating Committee. In the event of electronic vote, a voting window must be established not to exceed two (2) weeks leading up to the Annual Meeting and shall close at 5:00PM the day prior to the Annual Meeting. Proxy voting is not permitted. The Chapter year is the fiscal year beginning June 1. The Officers elected at each annual meeting will be included on the official Slate of Officers provided to The IIA on May 1 annually and take office on June 1 following their election with terms ending the following May 31.

Section 4. No person shall hold more than one office at a time, unless voted upon by the Board of Governors.

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

Section 6. After serving two (2) consecutive one (1) year terms, elected officers will not be eligible to serve in the same office until one (1) year has elapsed from the expiration of their prior term.

Section 7. Officers may serve a maximum of ten (10) years on the Board in a voting role before being required to either take a one (1) year break or one (1) year in a non-voting role.

Section 8. An Officer may be removed by majority vote of the Members provided such Officer was granted an opportunity for a hearing before the Members.

Section 9. If the position of any Officer shall become vacant by reason of death, resignation, or otherwise, except as provided in Section 6 of this article, The Board of Governors is empowered to fill this office for the unexpired term. However, a vacancy in the office of the President shall be filled for the balance of the term by the President-Elect or the Immediate Past President, which is determined by the majority vote of the Officers. In the event the President-Elect or the Immediate Past President is unable to serve in this capacity, the remainder of the term may be filled by a qualified candidate determined by the majority vote of the Board of Governors.

Section 10. If an Officer's IIA membership terminates for any reason, the office shall automatically become vacant.

Section 11. The resignation of any Officer shall be tendered to the Board and may be acted on at any regular or special meeting of the Board.

## **ARTICLE V – ELECTED GOVERNOR**

- Section 1. Each elected Governor shall take office June 1 and shall serve for a term of two (2) years. To allow for continuity. Elected Governors shall serve staggered terms. The Governors elected at each annual meeting take office on June 1 following their election with terms ending on May 31. Governors may serve a maximum of ten (10) consecutive years.
- Section 2. Nominations shall be made by the Nominating Committee.
- Section 3. Elected Governors shall be elected by a majority vote of members electronically, virtually, or present at a meeting called for this purpose. In the event of an electronic vote a voting window must be established not to exceed two weeks leading up to the Annual Meeting and closing by 5:00PM the day before the Annual Meeting. Proxy voting is not permitted.
- Section 4. An elected Governor may be removed by a majority vote of the Members provided such elected Governor was granted an opportunity for a hearing before the Members.
- Section 5. If the office of any elected Governor shall become vacant by reason of death, resignation, or otherwise, except as provided in Section 1 of this article, the Board of elected Governors is empowered to fill this office for the unexpired term.
- Section 6. If an elected Governor's IIA membership terminates for any reason, the office shall automatically become vacant.
- Section 7. The resignation of any elected Governor shall be tendered to the Board and may be acted on at any regular or special meeting of the Board.
- Section 8. The Board of elected Governors shall have the power to establish the time and place for each annual and special meeting of the Chapter.

## **ARTICLE VI – CONFLICT OF INTEREST**

Officers and elected Governors should act at all times in the best interest of their chapter and not for personal or third-party gain or financial enrichment. When encountering potential conflict of interest, Officers or elected Governors shall identify the conflict and as required, remove themselves from all discussion and voting on the matter. Specifically, members of the Board of Governors shall not:

- a. Place (and the appearance of placing) one's own self-interest or any third-party interest above that of the Chapter.
- b. Provide goods or services to the Chapter as a paid vendor. This may be waived after full disclosure to, and advance approval by the Board of Governors.
- c. Engage in any outside business, professional or other activities that conflict with, and/or would directly or indirectly materially adversely affect the Chapter.
- d. Abuse their position by improperly using the Chapter's contractors, membership information, service, equipment, resources, property, or events for their personal or third-party gain.
- e. Use IIA chapter training events, such as Leadership, to promote their services while attending in the role as chapter leader or officer.
- f. Use IIA conferences, for which they are speaking or being compensated to provide training, to promote their services beyond the use of exhibitor space to do so.

## ARTICLE VII - DUTIES OF OFFICERS

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

- Enforcement of the *Bylaws* of The Institute of Internal Auditors and the *Bylaws* of The Chapter and the resolutions and proceedings.
- Keeping the North American Board of Directors of The Institute of Internal Auditors and the Board of Governors fully informed of the affairs of the Chapter and shall also consult with the North American Board of Directors of The Institute of Internal Auditors and the Board of Governors, whenever necessary, concerning the business of the Chapter and its activities.
- The President-Elect assumes the duties if the President in the event of the President's absence, disability, or death.

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

The Elected Officers will be responsible for managing various committees and will have duties and powers as prescribed by the Board of Governors or delegated by the President through normal course of business.

Section 3. The Treasurer shall be responsible for:

- The custody of the financial reports and funds of the Chapter.
- Proper disbursement of Chapter funds, and the establishment of proper accounting procedures (including segregation of duties) for the handling of Chapter funds under the rules prescribed by The Institute of Internal Auditors and the Board of Governors.
- Making a report to the Board of Governors a minimum of twice (2) annually. Additional reports may be required of the Treasurer by the Board of Governors.
- The Treasurer shall be designated as the disbursing officer of the Chapter and have no authority to receive application fees or dues, as this authority is reserved for the Treasurer of The Institute of Internal Auditors.

The Board of Governors may authorize the bonding of the Treasurer.

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

Section 4. The Certification Officer shall be responsible for at least:

- Delivery of the Chapter's strategy to promote continuing professional development programs and the value of certifications to professionals, both members and non-members in collaboration with IIA HQ.
- Hosting an annual campaign to reengage the non-member individuals whose certifications become inactive so they can reinstate their certifications and reactivate membership.
- Growing the total number of certified members and advancing the profession.

Section 5. The Membership Officer shall be responsible for at least:

- Delivering and overseeing the Chapter's strategy specific to new member recruitment, new member onboarding, member recognition, and member retention in

coordination and collaboration with IIA HQ and any other responsibilities as delegated by the President or Board of Governors.

- The Membership Officer will access membership and certification reports through The Institute of Internal Auditor's database and report to the Board of Governors on a regular basis the current membership and certification growth/decline.

Section 6. The Programming Officer shall be responsible for at least:

- Overseeing all educational offerings of the Chapter, to include program planning and education alignment with The Institute of Internal Auditors.
- Adhering to chapter standards to deliver eight quality CPE hours per chapter year Maintaining the integrity of CPE pricing, including a member/non-member price differential.
- Overseeing registration, logistics, and content management for all member programs including protection of IP, integrity of brand standards, and fulfillment of sponsorship.
- The Programming Officer will report to the Board of Governors on a regular basis regarding the strategic plan for chapter programming and the success of these programs.

Section 7. The Officers and the Board of Governors shall receive no salaries for their services. Officers and elected Governors may be reimbursed for their expenses incurred in the performance of their duties subject to such approval as may be determined by the Board of Governors.

Section 8. Other Officer positions other than those specified in these Bylaws may be established, and their duties specified by the Board of Governors.

Section 9. In order to volunteer for the Chapter an individual must be in good standing as a member of The IIA. If a volunteer's IIA membership terminates, the volunteer role, including Officers and Governors, will automatically become vacant.

## ARTICLE VIII – COMMITTEES

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

- a. Audit Committee of at least two (2) members, who are not serving as a current Officer or elected Governor. The Audit Committee must be independent of any Officer from a day-to-day employment perspective.
- b. Nominating Committee shall consist of a Nominations Chair with no fewer than two (2) additional members. The Committee includes the immediate Past President, President-Elect (serves as Chair of the committee) and a minimum of one additional member not serving as an Officer or elected Governor.
- c. Governance Committee shall consist of a Governance Chair with no fewer than two (2) additional members.

If desired by the Board of Governors, the Board of Governors will authorize the creation of the following committees:

- a. Advocacy Committee shall consist of an Advocacy Chair with no fewer than two (2) additional members.
- b. Academic Relations Committee shall consist of an Academic Relations Chair with no fewer than two (2) additional members.

Section 2. There may be other committees authorized and directed by the Board of Governors in regular or special meetings. The members of these committees are appointed by the President, or by the Officers. All committee members must be in good standing with The IIA and in affiliation with the Chapter.

Section 3. The President and President-Elect are ex-officio members of all committees except the Audit Committee, and the Nominating Committee (on which the President-Elect is a voting member).

Section 4. Any member of any committee can be removed at the discretion of those appointing the member, with the exception of the Audit Committee.

Section 5. The majority of each committee constitutes as quorum.

Section 6. The Board of Governors acting with the President may institute any procedure which it deems necessary to appoint committees to carry on the activities of the Chapter.

### **ARTICLE IX – PAID Contractors**

Paid Administrators, Executive Directors, and/or Events Managers, etc., may be contracted by the Chapter to serve at its discretion. Duties and compensation shall be determined by the Board of Governors. Paid contractors shall not have voting privileges at any meeting of the Members, Board of Governors, or a Committee (although they may be invited to attend in a non-voting capacity).

### **ARTICLE X – SPECIAL MEETINGS OF MEMBERS AND VOTING**

Section 1. Regular meetings will be held at times and places as determined by the Board of Governors.

Section 2. Special meetings may be called by the President or by any two members of the Board of Governors within thirty (30) days of receipt of a written request signed by ten (10%) percent of the Chapter members. The business to be transacted at any special meeting shall be stated in the notice thereof. At special meetings, a quorum shall consist of ten (10) percent of members entitled to vote. In the event the quorum is not present, those in attendance may adjourn the meeting without further notice.

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

Section 4. Each member shall have one (1) vote and may take part in a vote in person or by participation in an electronic vote (determined by the Board of Governors). Proxy voting is not permitted. Unless otherwise specified within these Bylaws, a majority vote of members present and voting, in person or electronically, shall govern.

### **ARTICLE XI - ANNUAL GENERAL MEETING**

An annual meeting of the members shall take place at a date, time and place designated by the Board of Governors. At the annual meeting, the members shall elect Officers, Governors, and conduct required Chapter business. The slate of candidates to be elected at the meeting, when applicable, should be announced to all members at least 30 days prior to the election. The annual business meeting will be

scheduled accordingly to allow time for new Officer(s) to schedule their attendance to the IIA annual training conference in April and to meet the required submission of officer slates due May 1 annually.

## **ARTICLE XII – RULES OF PROCEDURE AT MEETINGS**

Section 1. The rules of procedure at meetings of the Members, the Board of Governors, and of committees shall be according to Robert's Rules of Order so far as applicable and when not inconsistent with these Bylaws.

## **ARTICLE XIII – RULES OF DISBURSEMENTS**

Section 1. The Treasurer may make disbursements for any preauthorized budget item without obtaining prior written or verbal approval from the Board of Governors. All disbursements must have signed approval from the President.

Section 2. The Treasurer must obtain written approval from the President for non-budget items, before making disbursements for such chapter-connected expenses.

Section 3. The Treasurer must obtain written approval from the Board of Governors for non-budget items that are more than \$500, before making disbursements for such chapter-connected expenses. The voting Officers and Governors must base the written approval on a majority approval.

## **ARTICLE XIV - AMENDMENTS TO BYLAWS**

These Bylaws may only be amended, revised, repealed or added to by:

- a) By Ordinary Resolution of the Board. Any Bylaws amendments will be submitted at the next Annual General Meeting and the voting Chapter affiliated persons may confirm or reject the Bylaws amendment by Ordinary Resolution; or
- b) By a Chapter affiliated person in the form of a Member Proposal. Member Proposals that amend the Bylaws will be submitted the next Annual General Meeting and the voting Chapter affiliated persons may confirm or reject the Bylaws amendment by Ordinary Resolution.

## **ARTICLE XV - DISSOLUTION**

The Chapter shall use its funds only to accomplish the objectives and purposes specified in these Bylaws. No part of said funds shall inure or be distributed to the members of the chapter. On dissolution of the Chapter, any funds remaining shall be forwarded to IIA North America headquarters.

## **ARTICLE XVI – INDEMNIFICATION**

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

## **ARTICLE XVII – CHAPTER AFFILIATION**



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

#### **ARTICLE XVIII – ADOPTION OF BYLAWS**

**ADOPTED AND APPROVED by the Board and Members on this 15th day of May 2023.**