

PROPOSED CHANGES TO THE ASPRS BYLAWS AFFECTING TREASURER, AUDIT COMMITTEE, AND AUDITS

Background:

The cost of the last ASPRS independent audit was quite expensive. That rendered audits for the past two years fiscally impossible. Treasurer Stewart Walker has previously and frequently suggested that some lesser type of fiscal review be completed to partially satisfy the Board's fiduciary responsibilities. During the ASPRS Board's first session with P&N, those present were told that many small non-profits without government contracts/grants conduct audits every three years. Board members seemed comfortable with that consideration but understood that the ASPRS Bylaws would need amendment since they require an annual audit. Board members also discussed changing the composition of the Committee membership to specific officers. Currently, the Bylaws place the authority, with the President of ASPRS, to appoint two ASPRS Board members in addition to the Treasurer. The revised Bylaws would specify membership of the Audit Committee to be the Vice-President, the Past-President, and the Treasurer. All voting should be aware that the Bylaws also read: *At least the Chair or one member of the Audit Committee must be generally knowledgeable about accounting and finance matters.* That requirement may not be fully satisfied with the revised Bylaws assigned-appointments, but the Bylaws also permit appointing additional committee members to provide support from someone with those skills for budget and audit discussions.

Proposed Changes to

BYLAWS OF THE AMERICAN SOCIETY FOR PHOTOGRAMMETRY AND REMOTE SENSING

Last Revised 13 November 2017

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ARTICLE IV. OFFICERS AND BOARD OF DIRECTORS

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Section 4. Vice President

The Vice President shall represent the elective officers at meetings of the Region Officers Council, oversee the Treasurer's activity, and have such other duties as the President or the Board of Directors may assign, including those of the President-Elect in the event of disability of that officer. **The Vice President will also be a member of the Audit Committee.**

Section 5. Immediate Past President

The Immediate Past President shall chair the Governance Committee, defined in Article IX, Section 7, and serve as an advisor to the President. **The Immediate Past President will also be a member of the Audit Committee.**

ARTICLE IX. COMMITTEES

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Section 6. Audit Committee

The Audit Committee shall consist of a minimum of the Treasurer, the Vice President, and the Immediate Past President. Additional members of the committee from the ASPRS membership may be appointed by the President for a specified term, with the approval of the Board. The Treasurer shall serve as the Chair. The Chair or at least one member of the Audit Committee must be generally knowledgeable about accounting and finance matters. The Executive Director shall provide information and support to the Committee but shall not participate in the Committee's decisions.

The Audit Committee shall observe best practice in recommending the change in selection of the independent outside audit team; solicit and review proposals from prospective audit teams; provide a documented recommendation to the Board for selection from among the best candidates; meet with the contracted auditor to review the scope of work for the annual audit; and meet with the auditor at the completion of the audit to review the resulting report including any accompanying management letter. The Committee shall have the authority to engage other advisors, as it deems necessary and must approve in advance any non-audit services procured by ASPRS from the outside auditor.

The Committee shall provide a its report recommendations to the Board, prior to Board action (1) approving the outside auditor selection or (2) approving the submitted audit. on the annual audit.

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ARTICLE XI. ADMINISTRATION

Section 1. Responsibilities of the Board of Directors

The Board of Directors shall have control and direction of the affairs of the Society and shall determine its policies in accordance with the laws under which the Society is organized and within the provisions of the Bylaws. Its powers and responsibilities shall include the following:

- a. To have, hold, and administer the property and funds of the Society;
- b. To adopt and publish an annual budget for the Society, to review the annual audits of Society accounts, and to review the Society's financial policies;

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Section 4. Responsibilities of the Treasurer

The Treasurer shall oversee the financial policies of ASPRS. The Treasurer shall ensure that the accounts of the Society are audited annually at least once every three years by a Certified Public Accountant. The Treasurer shall chair the Audit Committee. The result of the audit shall be reported to the Board of Directors and made available upon request to Society members.

Amendment Process:

This request for the proposed changes is submitted to Mr. Jesse Winch, Acting Executive Director, by the following voting members of the ASPRS Board of Directors. This request for making amendments meets the requirements identified in the ASPRS Bylaws.

Tommy Jordan, President
Jeff Lovin, President-Elect
Jason Stoker, Vice -President
Anne Hillyer, Past-President
John McCombs, Chair of the Technical Divisions Council
Lorraine Amenda, Chair of the Regions Officers Council

The following non-voting ex officio officers of the Board also agree with the request.

Stewart Walker, Treasurer
Roberta Lenczowski, Secretary

The Executive Director will have these proposed changes to the Bylaws distributed to ASPRS membership using the weekly Newsletter.

Within thirty days of distribution, all comments and questions must be returned to the Secretary of ASPRS, Ms. Roberta Lenczowski roberta.lenczowski@sbcglobal.net.

All comments, questions, and responses will be shared with the ASPRS Board members within 14 days of closing the comment period.

At least 15 days after sharing the response, the Board will vote on the changes. At least $\frac{3}{4}$ of the Board members must approve to allow the proposed changes to occur.