



Bylaws

FOR

The Palestinian Association of Certified Public Accounting (PACPA)

***Unofficial Translation Made by:
Palestinian Association of Certified Public Accounting (PACPA)***

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Chapter One

Article (1)

This is called the bylaws of Palestinian Association of Certified Public Accounting which issued in accordance to Article (17) of Auditing Practice Law No. (9) Of the year 2004 which is applicable from the date of approval.

Article (2)

The following words and terminology shall have the meanings designated thereof unless the context indicates otherwise:

Law: Auditing Practice Law in Palestine No. (9) For the year 2004.

Association: Palestine Association of Certified Public Accountant (PACPA).

Board: The Board of Directors (BOD) of the Palestinian Association of Certified Public Accounts.

Chairman: Chairman of the Board of Directors of the Palestinian Association of Certified Public Accountants.

Auditors: is an Auditor who is licensed to practice the Profession of Auditing in Palestine in accordance with the Auditing Practice Law, No. (9) Of the year 2004.

Members: Members associated.

Practicing Member: is an Auditor who is licensed to practice the Auditing Profession in Palestine.

Participant Member: Member associated in order to get the license to practice the profession in accordance with the Auditing Law No. (9) Of the year 2004.

Minister: Minister of the Interior.

The Jurisdiction Ministry: Ministry which supervise (PACPA) main activities.

Article (3)

(PACPA) was founded in 1995, under the license issued by the Ministry of Interior (No. 5026) in accordance with the provisions of the Charities Act and civil bodies no. (1) Of the year (2000).

Article (4)

The Associations head office is in Jerusalem. It has two branches in Ramallah and Gaza; also the Association has the right to establish branches across Palestine by the decision of the PACPA Board of Directors.

Article (5)

(PACPA) is classified as a professional institution and works within the Palestinian Boards and territories.

Article (6)

(PACPA) is enjoyed as a corporate body, and has financial and administrative independence to own movable and immovable assets and to perform all legal acts that is needed to achieve its goals and objectives.

Chapter Two

PACPA Objectives

Article (7)

PACPA aims to improve the scientific level of its members in Palestine through:

1. Developing the level of scientific competence and professionalism in its members.
2. Developing the spirit of co-operation among members.
3. Maintain the profession code of ethics, behaviors, principles and traditions.
4. Encourage research in different areas of the profession.
5. Improving the technical and ethical knowledge and standards of PACPA members through providing the necessary training.
6. Holding up conferences, sessions, professional meetings and training courses to develop and improve the performance of the profession.
7. Cooperating with all Arab and International Associations as well as professional and educational institutions and gaining the membership of such Associations.

8. Working to implement the International Financial Reporting Standards (IFRS) & International Standards on Auditing (ISA) along with the code of conducts issued by the International Federation of Accountants (IFAC).
9. Coordination with the Membership Committee to prepare and hold-up the examination for the applicants in order to get the Profession Practice License.
10. Issue books, magazines, publications, and translations that would develop the profession.
11. Working on providing social and health services, the organizing of social security for members, and setting up the Retirement Fund.
12. Coordination with the private and public foundations to activate the Association function, and achieve its aims.
13. Everything that served the profession and has not been mentioned.

Chapter Three

PACPA Membership

Article (8)

PACPA membership is non-transferable by agency and does not move the inheritance.

Article (9)

Membership conditions:

1. The licensed applicant should be Palestinian.
2. The licensed applicant should have full eligibility.
3. The licensed applicant should not be convicted of a crime against honor or honest unless rehabilitated.
4. The licensed applicant should have good reputation, biography and behavior.
5. The licensed applicant should have the profession practice license in accordance with the Auditing Practice Profession Law in Palestine.
6. Honorary membership is awarded by the decision of the PACPA Board of Directors.
7. The association has the right to give membership to Arabs and Foreigners, if they were licensed to practice the profession in their countries and treated similarly as Palestinians who have the Profession Practice License in Palestine.
8. The Association may accept participant accountants members who would like to have the Profession Practice License:
 - A. University degree (at least the first degree, Bachelors Degree) from the faculty of Administrative and Financial Sciences (Accounting major).

- B. Employed in one of the Auditing firms.
- C. Having a recommendation letter from at least two practicing members.

Article (10)

Common companies may be established among licensed auditors, provided that such company shall be registered with the Companies register in accordance with the applicable laws, and provided that the auditor shall not be a partner in more than one company and shall not practice outside that company, whether independently or for others.

Article (11)

The members, who wish to suspend their profession practice, shall apply the Association in order to transfer their names to record of non-practitioners. The Association can permit them to practice the profession if they apply to return their name to record of the practitioners provided that the licensing rules still apply, and after paying the required fees.

Article (12)

The membership application should apply to BOD on special forms and should include the following:

1. Profession Practice License or photo copy.
2. The member's registration after the Board of Director's approves on the application.
3. The applicant must pay the application fees which is 100 USD for the admission, in addition to 100 USD as membership fees.
4. The applications will be studied in two months, if there is no respond in that period , the applicant will be considered as a member, unless the membership conditions is incomplete.
5. In case the applicant is rejected, the Board of Directors must explain the reasons in an official letter.

Membership Rights and Duties

Article (13)

- A. The member has the right to vote in all the General Assembly meetings, with only one vote; also the member has the right to be nominate himself in the Board of Directors.
- B. The member has the right to benefit and participate in all the Association activities.

- C. For other types of membership, they have the right to benefit from all the Association activities and use its services, except the voting and nominating for the Board of Directors and participating in the Association election.
- D. In the two cases, (A+B above), the member must be paid his entire obligation for the membership and completed membership conditions.

Membership Termination

Article (14)

The membership is terminated in one of the following cases:

- 1-14 The death of the member.
- 2-14 When the member withdraws from the Association, by providing a written letter to the Board of Directors before 30 days of the withdraw.
- 3-14 If the Profession Practice License is canceled.
- 4-14 If the member stops the profession practicing.
- 5-14 If the member is convicted in a crime against honor or honesty.
- 6-14 The General Assembly can dismiss the member in one of the following reasons:
 - A- If the member broke one of the membership conditions.
 - B- If the member did not pay the financial obligations to the Association.
 - C- If the member harmed the Association reputation.
 - D- If the member does not comply with the bylaws provisions or implementation of any decisions from the Board of Directors or the Association, and also if the member breaks the rules and profession ethics.
 - E- The BOD may not suggest to the General Assembly to dismiss a member for the above mentioned reasons (A+B+C+D) only after a written notice to the member ,and giving the member a reasonable time to correct the mistakes after giving the opportunity to defend himself in front of the BOD.

Article (15)

Every invitation, letter, or notice which is sent to members should be delivered personally or should be sent to them on their registered address in the Association records, by noting that members records are accurate and the BOD must be notified in case of any changes in the members information.

Article (16)

1. The BOD issued a list of the member's names that paid their financial obligation on yearly bases regularly.

2. If the member did not pay the annual fees during the first two months of the six months, the member should pay a delay fine which is equal to 5% monthly from the amounts of delay subscriptions fees and which does not exceed 50% from that amount.
3. If the member did not pay the annual fees during the first six months, the BOD shall apply one of the disciplinary penalties stated herein.

Article (17)

If one of the members makes a mistake which is worth a dismiss, the dismiss decision should be from the Board of Directors, after informing with a written notice before at least one month. The member has the right to appeal the decision during one month after delivering the notice. If the appeal is rejected, the member has the right to resort to the court considering article (14) paragraph (6) section (5).

Chapter Four

The Board of Directors

Article (18)

The Board of Directors shall carry out the responsibility of the Association affairs. The Board consists of (13) members who are elected by the General Assembly every 3 years, where in the Gaza strip; they are represented by at least (4) members.

Article (19)

The Board of Directors functions and duties

1. Carrying out the management of all the internal affairs of the Association.
2. Hiring and terminating the employees and determining the job descriptions.
3. Forming the committees and determining their functions.
4. Preparing the financial statements and budgets.
5. Submit financial and administrative reports to the General Assembly.
6. Inviting the General Assembly for common or non-common meetings and execute their decisions in accordance with the laws and bylaws.
7. Following up any observations that may come from the Jurisdiction Ministry.
8. The Board of Directors nominates two Board members to represent the Association

Article (20)

The Board of Directors chooses Chairman, Vice President, General Secretary, and Treasurer out of the board members.

1. Chairman specialties or the Vice President in case of absence :
 - A. Represent the Association in front of others, and signing on behalf of the Association on all incoming and ongoing letters and contracts between the Association and the other parties after the conformation of the Board of Directors.
 - B. Preside over the meeting of the Board of Directors and the General Assembly meeting.
 - C. Represent the Association inside and outside the country.
 - D. The authorized signature in all financial documents by two members of the Board including the treasurer as a basic one.
 - E. Any duties or functions empowered from the Board.
2. General secretary specialties:
 - A. Preparing the schedules of Board meetings, invitations, minutes of meetings, and record keeping.
 - B. Organizing the records and files in accordance with the law.
 - C. Informing the Ministries and all the related parties with any changes in the records for the Practicing License of Certified Auditors.
 - D. Working on executing the Board decisions.
 - E. Preparing the annual administrative report for the Association and present it to the Board.
 - F. Prepare an agenda of the General Assembly meeting and to invite them in accordance with the law.
 - G. Supervising all the internal administrative affairs of the Association and employee affairs in addition to membership applications.
3. Treasurer specialties:
 - A. Responsible for all the Association financial affairs in accordance with the followed procedures.
 - B. Supervising all Association resources and expenditures.
 - C. Record all the revenues and expenses, being responsible for organizing the saved financial file and records, along with the reporting to the Board of Directors.
 - D. Supervising the annual inventory and reporting to the Board of Directors.
 - E. Disburse the money by the Board decisions and keeping the supporting documents.
 - F. Audit all the financial records and documents before disbursement.

G. Preparing the Association financial statements for the year ended in participation with the General Secretary.

H. Signing on all the financial documents and papers.

4. Vice President specialties:

A. The duties and functions of the Chairman in case of an absence.

B. Any other duties or functions delegated by the Chairman.

C. Signing on financial documents in case of Chairman Absence, in accordance to the Board decision.

Article (21)

The Board of directors meet at least once every three months by an invitation from:

1. Chairman or the Vice President or the Board majority. The meeting is not valid unless one of three members attend, decisions are taken by absolute majority (50%+1), when the votes are equal, the decision is rejected.

2. The Board meeting is held when necessary, by an invitation from the chairman or vice presented or one third of the members.

3. Usually, all the decisions is taken in absolute majority (50%+1)

Article (22)

1. Every Board member can resign from the position held in any time after a written notice is submitted to the Board of Directors. The BOD must decide during one month, if the BOD does not answer, the resignation is accepted.

2. The Board member is interrupted if losing the full illegibility by considering paragraph (g) article (29).

Article (23)

1. If a vacant is available within the Board, the other Board members can hire anyone from the General Assembly members who are nominated for the position until the next General Assembly meeting.

2. If one of the members cannot do his functions or tasks for any reason, the rest of the members may set one of the General Assembly members in his place, until returning to his work in accordance with paragraph (1) article (23).

3. BOD members must be working to serve the Association, in accordance with the bylaws and laws.

4. The General Assembly may dismiss the BOD member from the position held in any time based on the BOD suggestion.

5. A) If the BOD meeting can't be held because of death or resigning, the rest of the BOD members take the Board functions as a Temporary Committee for a maximum of one month, at the same time the General Assembly will hold a meeting to choose a new BOD.

B) If there were a group resigning, or the Temporary Committee did not do the tasks which are mentioned in the first paragraph from this article, the Minister sets a Temporary Committee from the General Assembly to do the BOD functions for a maximum of one month and invites the General Assembly during that time in order to choose the new BOD.

6. The previous BOD is responsible for all the financial documents in front of the General Assembly and any related parties.

Article (24)

If the BOD wins by recommendation and a vacancy is available, the BOD has the right to choose one of the General Assembly staff as a member until the General Assembly holds its meeting.

Article (25)

The BOD functions:

A. Organizing the following records:

1. Incoming and outgoing records.
2. The bylaws including the name of the BOD members in each election cycle.
3. The names of the association members including their identity numbers, age, nationalities, and the date of their membership. It also consists of :
 - a. Records for the practicing licensed certified Auditors.
 - b. Record for non-practicing licensed certified Auditors.
 - c. Record for the honorary members
 - d. Record for participating members
4. BOD and General Assembly minutes of meeting records.
5. Detailed records for cash revenues and expenditures in accordance with the common financial procedures.
6. BOD must organize a minute of meeting:
 1. The BOD must sign all the records specified in article (25) paragraph (A) by relevant department before it is to be used.

2. BOD must keep the files and documents which are mentioned in Paragraph (A) article (25) and not destroy them, and deliver them to the relevant department when the Association is dissolved.

Article (26)

Chairman and Treasurer signing on all the documents and financial papers, in accordance to this bylaw by considering Paragraph (D/1) article 20.

Article (27)

The BOD may not accept two or more relative's as members in the BOD membership.

Article (28)

1. A combination between the BOD membership and paid-work in the Association may not be done.
2. The BOD member may not work for the Association and have personal interests in it.

Article (29)

The BOD membership nomination:

- A. The BOD membership nomination applicant must be:
 1. A Practicing Licensed Certified Auditor, and paid all his financial obligations for the Association.
 2. The applicant should not have broken any of the membership conditions.
 3. The applicant should be a practitioner.
- B. The right of nomination and election is only for the profession practicing members and not for the participant members to nominate or elect the BOD.
- C. If the number of applicants is less than the required, they are considered winners by recommendation, and the remaining applicants are elected in the General Assembly meeting by secret voting.
- D. The application for the BOD membership must be delivered in the Association office in the time announced in accordance to the bylaw, and also announce the list of the nominate members on the Association notice Board.
- E. The 13 BOD members elected by the General Assembly are elected by direct voting, by using the special forms for that purpose.
- F. 100 USD must be paid for the nomination of the BOD membership.

G. In accordance to article (14), the BOD member will lose his membership in any of these cases:

1. If he did not attend 3 sequence meetings without an acceptable excuse.
2. If he convicted with a crime against honor.
3. If there were a disciplinary decision that prevents him to practice.
4. If he submits a written resigning, the BOD must decide during one month from the date of resigning if the BOD did not answer, the resignation is accepted.

Chapter five

The General Assembly

Article (30)

The General Assembly consists from all practicing members after they are accepted, and paying all financial obligations in the exact time, in accordance to the bylaws.

Article (31)

The invitation to the General Assembly meeting

1. The General Assembly holds meetings in its main center, or in any other place mentioned in the invitation attached, at least once a year.
2. The General Assembly holds meetings by a written invitation for each of its members, with an illustration of the place, date, schedule of the meeting, distributed 10 days before the meeting.
3. The General Assembly is to be invited to common and non-common meetings by:
 - A. Absolute majority for the BOD.
 - B. At least one third of the General Assembly members.
 - C. The Minister may invite to a meeting, or hire someone to do that, if the General Assembly is not the one who invites for the meeting accordance to the paragraphs (A+B) from the article (31).

Article (32)

The BOD determines place, date and meeting schedule for the common or non-common meeting.

Article (33)

The General Assembly expects to review the below issues even if not mentioned in the invitation:

1. The BOD activities report.
2. The BOD activates the financial statement for the year ended.
3. Association final position.
4. Hire an Auditor.
5. Elect new BOD
6. Any other unmentioned issues that may concern the Association.

Article (34)

- A. The General Assembly in its non-common meeting takes into account the below:
1. Modify the bylaws.
 2. Isolate the BOD members.
 3. Termination of the Association and the disposing of the money.
 4. The Association merge or corporation with other Associations.
 - The General Assembly can hold its non-common meeting if the absolute majority attends in the first meeting. Those who attended in the second meeting shouldn't be less than one third of the members.

Article (35)

1. The General Assembly meeting will not start until the majority (50%+1) members attend, and the members are not allowed to leave the meeting before taking decisions that are related to the meeting subject and approve on it.
2. The General Assembly meeting is considered legal if the majority of members attend, and if not, it will hold another meeting during 15 days in the same place with no need to another invitation.

Article (37)

The General Assembly meeting is presiding by the Chairman or his Vice President or the oldest member.

Article (38)

1. The General Assembly decisions issued by the absolute majority members about modifying the bylaw.
2. The General Assembly issues decisions by one third of the members in these following cases.
 - A. Termination of the Association.
 - B. Modifying the goals and objectives of the Association.
 - C. Isolate BOD members.
 - D. The Association merges or cooperates with other Associations.
3. The General Assembly issues decisions by the majority attended members, except these following issues which is not mentioned in paragraph (1,2) article (35).

Article (39)

The minutes of meeting must be prepared in each of the General Assembly meetings, and the Association General Secretary and Chairman follows that until it is signed and approved.

Article (40)

The BOD must inform the Ministries of the date and place of the General Assembly common and non-common meetings by a written letter before at least one month attached with the schedule.

Chapter six

The Finance Association

Article (41)

The Financial year of the Association starts from the first of January and ends on the 31st of December for each year. The Association Financial affairs must be under the supervision of the Jurisdiction Ministry.

Article (42)

The financial Resources of the Association consists of:

1. Membership fees for one time as determined by the BOD.
2. Yearly participating fees as determined by the BOD.
3. Re-joining fees as determined by the BOD.
4. Any other fees determined by the BOD in Consistent with the bylaws.
5. Revenues collected from the retirement fund and Provident Fund.
6. Revenues collected from the Association publications.
7. Donations and assistances.
8. Other revenues from training courses.
9. Revenues from Association money investments.
10. Participating fees in training courses, conferences, and workshops organized by the Association.
11. Renewing Profession Licenses Practice which is 100 USD.

12. Donations and Assistance by unconditional receipt vouchers approved form the Jurisdiction Ministry.
13. Nomination fees for the BOD membership which is 100 USD.

Article (43)

The Association must have a yearly budget starting from the first of January and ends on 31st of Decembers for the same year, it is controlled and supervised by one of the licensed Auditors unless the expenses were less than 1000 JD or equivalent in other traded legally currencies, and in both cases, the Auditor must prepare a report about the past financial year for the General Assembly in its yearly meeting and have an approval on it

Article (44)

1. The Association deposits and approves its cash money in banks. It shall notify the Jurisdiction Ministry during one week from obtaining the account.
2. The Treasurer cannot keep petty cash more than the needed in one month.
3. The Association must inform its Auditor of all account records, BOD decisions and vouchers.

Article (45)

All the money of the Association is dedicated to achieve its goals and objectives; also it's prohibited to pay any amount to any other purpose.

Article (46)

The Association must submit its Audited financial statements and its administrative report on yearly bases to the Jurisdiction Ministry.

Chapter Seven

Association Termination\Dissolving

Article (47)

1. If the Association failed to achieve its goals and objectives, the General Assembly or one third of members have the right to request a non-common meeting to dissolve or terminate the Association.
2. The decision of dissolving the Association is correct, if two third of the members attends the meeting.
3. After the Association is dissolved, the remaining money after paying all the Association financial obligations will be transferred to other similar Associations within Palestine.

Article (48)

The Jurisdiction Ministry has the right to dissolve the Association in the below cases:

1. If the Association does not begin its actual work directly after it's legally registered.
2. If the Association violates its bylaws, and did not fix the violation during three months.
3. If the association spent the money in illegal ways.
4. If the Association violates the laws and codes of conducts.

Chapter Eight

Code of Conducts

Article (49)

The member should follow the code of conducts manual and the International Standard on Auditing (ISA), which is issued from the International Federation of Accountants (IFAC). The members should also follow all the amendments that do not contradict with the local rules and regulations.

Chapter Nine

Committee's power and working mechanisms

Article (50)

In complying with chapter two article (7) which state the following:

The BOD forms temporary or permanent committees in order to do the functions related to the Association. The BOD determine the number of committees and the number of their members, they also specify its functions in accordance with the Association bylaws as article (19) paragraph (3) stated;

1. Continuing the Education Committee
2. Membership Committee.
3. Standards Committee.
4. Disciplinary Committee.
5. Professional Conduct Committee.
6. Or any other committee as the following:

Section one\ General Provisions

1. The BOD forms the committees to achieve the Association goals and objectives in accordance with the bylaws. Also the BOD has the right to choose committee members from its own members and the General Assembly members.

The Chairman is considered as the General Coordinator for all the committees who work under the BOD supervision. It is obliged to note, that the BOD can dissolve or make any changes in the committees.

2. Committees numbers

There were nine committees in accordance to the bylaws, which are:

1. Membership committee
2. Exams committee
3. Scientific Research Committee
4. Disciplinary Committee
5. Continuing Education Committee
6. Foreign Relation Committee
7. Retirement Fund Committee
8. Profession Conducts Committee
9. Media Committee.

3. Committee membership

Each committee consists between 5-7 members, named by the BOD.

4. Committee formation

These committees are formed by the BOD decisions, and are reformed every three years. Every committee must include a president and Vice President who are elected from the committee members.

5. Committee decisions

The committee's decisions are advisory and non-binding to the Board, where the BOD power is to accept or reject or amend or put the necessary recommendation for the Association benefits. The Association Chairman or any member, also has the right to attend the committees meetings, but without the right to vote.

6. Committees functions

The committees must put an executive program for itself after submitting it to the BOD for an approval on it. If the decisions are advisory, the BOD has the right to accept or reject the decision.

Section two\the formed committee's functions

1. Membership committees

The membership is limited to the Board members, and the membership applications are referred to the committee.

Committee Functions:

- A. The committee studies the legitimate of applications.
- B. The committee writes its recommendations on the applications and reports to the BOD.
- C. Ensure that all the required documents are attached in accordance with the association bylaws.
- D. Contacts the applicants incase the committee needs any additional information.

BOD powers

- A. BOD decides to accept or reject the application during a specific period and the application is considered acceptable if the BOD do not respond within the mentioned period (three months).
- B. If the BOD rejects the application, they must clarify the reasons of the rejection. The applicant also has the right to appeal, and the BOD must decide about the

appeal within two months. In case the BOD rejects the application appeal, the applicant can resort to the court.

- C. The BOD decides to accept the application after ensuring that all the requested documents are available based on the membership recommendation.

Exams committee

The Exam Committees' main responsibility is to determine the exam subjects, which are planned from the Auditing Profession Board (APB), in order to get the license to practice the profession in accordance with Auditing Practice Law No. (9) Of the year 2004.

The BOD must discuss the exam subjects, which are determined by the exams committee, in coordination with the Auditing Profession Board (APB) to get the final forming of exams.

- A. **Exams Management:**

The exams of license applicants are held under the supervision of the exam committee and the Auditing Profession Board (APB). The questions may arise in Arabic or English language.

- B. **Exams Curriculums:**

Accounting sciences comprise of the following:

Financial Accounting, Cost Accounting, Enterprises Accounting, Administrative Accounting, Accounting for Companies, Accounting Theory, Financial Statement Analysis and Accounting Information System.

Auditing practices:

Auditing principles and techniques, Auditing Procedures, Financial Reporting, International Standards on Auditing, International Financial Reporting Standards.

Rules & Regulations arise from the following:

Code of conducts (Auditing Profession), the rules of Palestinian Association of Certified Public Accountants.

Laws & Regulations, include:

Tax Law, Labor Law, Companies Law, rules and regulation by Palestinian Monetary Authority, Commerce and Industry Law, Arbitration Law, or any other laws decided by the committee and Profession Board.

2. Scientific Research Committee

Committee Functions are to:

- Review the International Standards on Auditing (ISA), and the International Financial Reporting Standards (IFRS), which are issued by the International Accounting Standards Board (IASB). They also need to translate the standards and distribute them to the members.
- Perform studies to develop and improve the Auditing practices.
- Carry out scientific research regarding the improving of the national economy.
- Execute studies to amend the accounting and auditing procedures.
- Prepare the reports and recommendations about the profession performance development.
- Have knowledge about rules and instructions which are related to the profession.
- Participate or express opinions about rules and instructions which are related to the profession.
- Coordinate with the official departments and ministries to support the association with periodic information related to any improvement in the profession.
- Set up correct accounting principles which are to be available for all association members.
- Coordinate with the institutes and universities for unifying the auditing education curriculums and the study of the IFRS and IAS.
- Work on establishing specialists Institutions in Scientific Research, Accountant Studies, and auditing.

4. Media committee

Committees Functions include the:

1. Supervising of the newsletter or the magazine.
2. Publishing of the practicing profession concepts in all the available media ways.
3. Suggesting of the association media policies and the ways to use them.
4. Placing the media programs and allocating a appropriate awareness on them.
5. Suggesting of publishing materials and continuing the related decisions.
6. Distributing of publications and suggestions in the appropriate ways.

7. Communication with the members and developing their abilities.
8. Communication with the scientific qualifications for a reliable appropriate Accounting, Economic, and Financial Study.

5. Profession conduct committee

Committee function:

1. Preparing the rules and regulations to follow-up with the commitment of the code of conducts manual. The committee will also provide suggestions to develop the performance, and in addition to do the required amendments and reports to the BOD for a final approval.
2. Studying the received complaints from the BOD and verify any conflicts between the members or profession violations that may arise between the members and their clients before reporting to the BOD.
3. Verification of any complaints, along to the collection of enough evidence and proofs about any Professional ethics.

6. Continuing Education committee

Committee Functions:

1. Preparing researches and studies to hold a specialized training course that is related to the Profession.
2. Organize conferences, meetings, and contact with specialists, and coordination for the holding of sessions.
3. Preparing and studying the materials which are related to the holding of meetings and training courses.
4. Coordination with the BOD or with any other committees about the place and date of these Profession meetings.
5. Coordination with the BOD about the conferences and out training courses.
6. Preparing the publication and providing the members with the latest Auditing researches.
7. Participating in preparing and choosing the exams materials for the Profession practice license applicants.

7. Foreign Relation Committee

Committee Functions:

1. Special plans to communicate with local, regional and international institutions.
2. Follow up on the international activities which are related to the Profession.

3. Build relationships with the International and Arabic unions. The committee will also exchange experience and information with these unions.
4. Preparing studies and suggestions about the foreign relationships development.

8. Social security and Retirement fund committee

Committee functions:

1. Preparing the Social Security and Retirement Fund Project.
2. Contact with the members and studying their suggestions about the benefits and services they obtain from the social security & retirement fund.
3. Participating in setting up plans to obtain money for the retirement fund.
4. Preparing suggestions that should be followed in the management of the retirement fund. They also formulate special studies to accept the donations of the retirement fund.

9. Disciplinary Committee

Committee Functions:

1. Preparing studies, recommendations and rules about the violations of the code of conduct manual.
2. Build files and records and to keep all the documents and evidence about any violation to the code of conduct manual, bylaws and Auditing Practice Law.
3. Verify the complaints against the Auditor. The committee also collects the documents, and reports them to the BOD, which will report to the Auditing Profession Board (APB) for the taking of the proper actions.
4. The decisions of the BOD are transferred to the Disciplinary Committee, for them to keep and take the proper actions.

“End of the Documents“