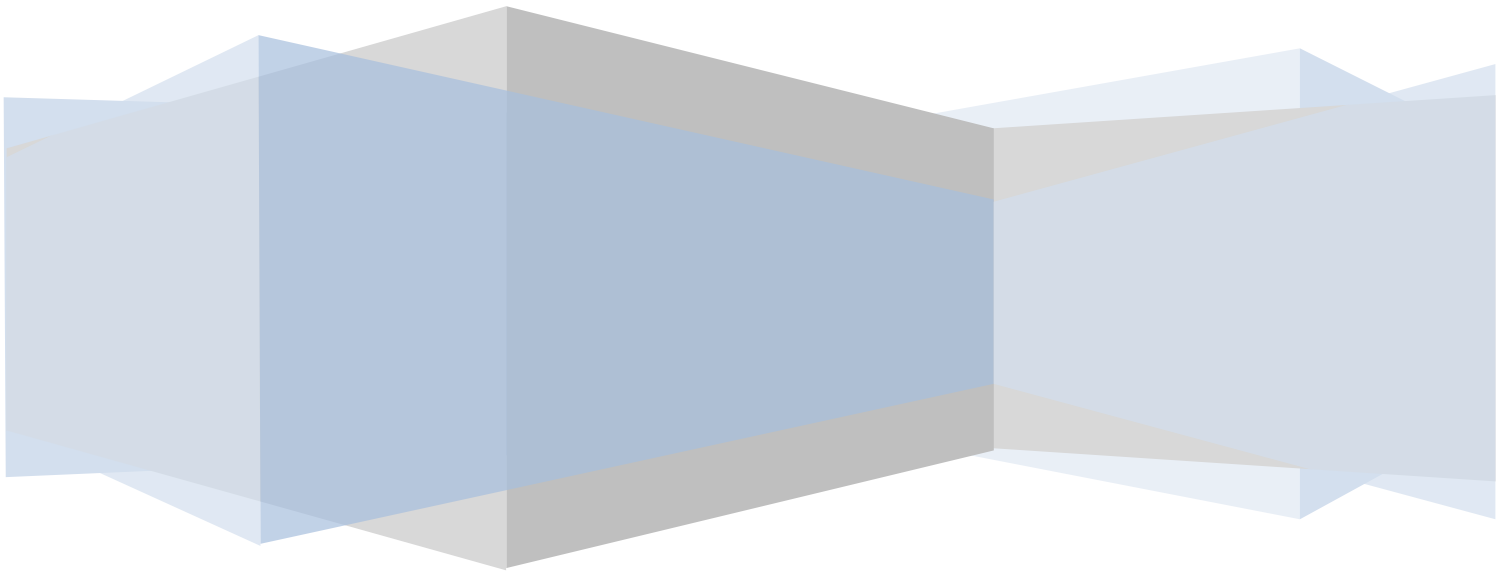


# **ABWA BYE-LAWS**

**BY COUNCIL - APRIL 2022**



1.0 MEMBERSHIP

- 1.1 Admission of a member body shall be at the discretion of Council. Council shall however be guided by the following considerations:
- a. The applicant shall be nominated by a member body;
  - b. Where the applicant is nominated by a member body from another country, then the member body, if any, in the applicant's country shall be consulted;
  - c. The applicant shall be an organization in good standing within the accountancy profession, recognized by law and general consensus within its country as being substantially national, provided it is not a governmental body;
  - d. Submission of a duly completed application for membership which shall contain such information as may be determined by Council from time to time. The application shall be supported by a member body. Where the application is supported by a member body from another country, then a member body, if any, in the applicant's country shall be consulted.
- 1.2 Every member body shall be required to pay a registration fee for admission and annual subscriptions determined by the Council which shall become due on such date as prescribed in the Constitution.
- 1.3 Member bodies shall, three (3) months before the meeting of the General Assembly, communicate to the President/Chairman of Council names of their proposed representatives at the Assembly. Each member body shall be entitled to five (5) representatives including their Council members, at the Assembly.
- 1.4 Membership shall be forfeited in one of the following cases:
- (a) Non-payment of subscriptions and fees within six months after the same shall become due;
  - (b) Non-compliance with the Constitution and Bye-laws;
  - (c) Failure to meet IFAC's Statements of Membership Obligations (SMOs);
- provided that due notice would have been served on the defaulting member body and the final notice published in the National Gazette and or the national newspapers of defaulting member body's country of residence.

## **2.0 ELECTION AND TENURE OF OFFICERS OF ABWA**

Officers of ABWA, elected as provided in the Constitution, shall hold office for a non-renewable one-year term. The President, Vice President and Treasurer shall stay in office for not more than one term.

## **3.0 POWERS OF COUNCIL**

3.1 The Council shall have power to do anything which, in its opinion, is calculated to facilitate the carrying on of the activities of ABWA.

3.2 Specifically, it shall:

- (a) Appoint the Executive Secretary on such terms and conditions as it may determine;
- (b) Appoint Standing and Adhoc Committees as it may deem appropriate for the effective discharge of its responsibilities under the Constitution;
- (c) Recommend for appointment by the Assembly, the External Auditor of ABWA and fix his remuneration;
- (d) Establish rules and procedures consistent with the provisions of the Constitution;
- (e) Make recommendations to the ordinary meeting of the Assembly on the timing, location, subjects to be discussed and host member body of the next Congress of ABWA;
- (f) Recommend, from time to time, to the meeting of the Assembly, amounts to be paid by member bodies as registration fee, annual subscription, or such other contributions as may be determined or considered necessary;
- (g) Recommend for suspension or expulsion a member body for non-fulfillment of its financial obligations, non-compliance with the Constitution, Bye-laws or IFAC's SMOs.

## **4.0 POWERS OF THE GENERAL ASSEMBLY**

4.1 The General Assembly shall upon the recommendation of Council:

- (a) Determine the timing, location, the subjects to be discussed and the host member body for a Congress which shall normally be held at three (3) yearly intervals or shorter period as determined by the Council of ABWA from time-to-time.

- (b) Determine the amounts to be paid by member bodies as registration fee, annual subscriptions and other financial contributions or levies;
  - (c) Decide to suspend or expel a member body for non-fulfillment of its financial obligations or non-compliance with the Constitution and Bye-laws or IFAC's SMOs;
  - (d) Agree to amend the Constitution; and
  - (e) Appoint the External Auditor for ABWA.
- 4.2 The General Assembly shall receive and adopt the report of Council and the audited financial statements of ABWA.
- 4.3 The General Assembly shall ratify decisions taken by the Annual General Meeting.

## **5.0 MEETINGS OF THE GENERAL ASSEMBLY**

- 5.1 The ordinary meeting of the General Assembly which all member bodies of ABWA shall be entitled to attend shall be convened by the Council at a location chosen for the Congress;
- 5.2 Special meetings of the General Assembly shall be held at a place and time to be determined by the council upon either:
- (a) Majority vote of members of Council; or
  - (b) Written demand by not less than five (5) member bodies who are eligible to vote provided that at least, there are two (2) Anglophone and two (2) Francophone member bodies are present and stating the purpose for the meeting.
- 5.3 Special meetings of the Assembly shall be held within six (6) months of the decision of the Council or three (3) months of the receipt by the President of Council of a written demand in the manner stated above (5.2b);
- 5.4 Not less than thirty (30) days' notice shall be given for any ordinary meeting of the Assembly and not less than forty-five (45) days for a special meeting.

## **6.0 MEETINGS OF COUNCIL**

- 6.1 The Council shall meet at least twice a year whenever it is summoned by the President, and if the President is required to do so by notice in writing given to him by not less than

two other members of the Council, he shall summon a meeting of the Council to be held within twenty-eight (28) days from the date on which the notice is given.

- 6.2 At all meetings of the Council, the President, or in his/her absence, the Vice President shall preside. In the absence of both the President and the Vice-President, the members present at the meeting shall appoint one of their members to preside at that meeting.
- 6.3 The quorum for Council meetings shall be five (5) provided that there are at least two (2) Francophone and two (2) Anglophone members present.

## **7.0 AMENDMENT**

- 7.1 Proposals for amendment to the Constitution shall be submitted to the Council by a member body.
- 7.2 Any such proposal may be considered by Council and if found appropriate, Council shall communicate it to the member bodies not later than thirty (30) days after the receipt of such proposal upon directives of the President. If on the other hand Council rejects such proposal for amendment, it shall within one (1) month communicate its decision to the proposer stating reasons for rejecting the proposed amendment. Any comments from member bodies may be noted and/or included in a resolution to be presented by Council to the General Assembly for approval.
- 7.3 For any such amendment to be approved, it shall have the agreement of at least two-thirds of the member bodies present and eligible to vote.
- 7.4 A proposed amendment of the Constitution shall be deemed to have been received by members of Council where such proposed amendment has been circulated to members by the Executive Secretary upon directive by the President.