

bylaws; and

- j. Submit the books annually no later than June 30 and immediately upon the change of officer for a reconciliation by an auditor or an Annual Financial Reconciliation (AFR) committee.

Section 6. The books of the treasurer shall be reconciled annually by an **auditor or an AFR committee** of not fewer than three (3) members, who, satisfied that the treasury accounts are correct, shall sign a statement of that fact.⁷

- a. The auditor or AFR committee shall be appointed by the executive committee. Members of the AFR committee shall be members of PTA/PTSA.
- b. The auditor or any member of the AFR committee shall not be any officer who may sign the checks or related to, by blood or by marriage, or reside in the same household with, any of the officers who may sign the checks of this PTA/PTSA.
- c. No later than June 30 the books and records of the treasurer shall be closed (no additional expenses incurred, checks written, nor bank transactions made) and shall be given to the incoming officers. The incoming officers shall assume no financial responsibilities nor obligations until July 1.
- d. The auditor or AFR committee shall submit its report to the new executive committee no later than August 1, and the report shall be presented for adoption at the first general membership meeting of the new school year.
- e. The incoming executive committee shall not accept unreconciled financial records.
- f. In the event of a vacancy in the office of treasurer, the books shall be reconciled before the new treasurer takes office.

Section 7. All officers shall:

- a. Perform the duties prescribed in the parliamentary authority, in addition to those outlined in these bylaws and those assigned from time to time; and
- b. In the case of resignation without delay, or upon the expiration of their term of office not later than July 10, deliver to their successors all official materials pertaining to their office.

ARTICLE VIII: Executive Committee

Section 1. The executive committee shall consist of the elected officers of this PTA/PTSA.

Section 2. The duties of the executive committee shall be to:

- a. Plan and determine the dates of general membership meetings;
- b. Transact necessary business in the interval between general membership meetings and such other business as may be referred to it by this PTA/PTSA;

- c. Determine at its first meeting the designated order in which the vice presidents perform the duties of the office of president in his and the president-elect's absence or inability to act;
- d. Create commissions and special committees;
- e. Approve the plans of work of the commissions and special committees;
- f. Develop an annual budget to be distributed to and approved by this PTA/PTSA at the first general membership meeting (prior to October 1) of the school year;
- g. Approve routine bills within the limits of the budget;
- h. Require all checks to have two (2) signatures;
- i. Report at regular meetings of this PTA/PTSA;
- j. Fill vacancies in offices except president-elect; and
- k. Select an auditor or an AFR committee to reconcile the treasurer's accounts.

Section 3. During the transition period between their election and June 30, the incoming officers shall meet as needed to coordinate with the outgoing officers, prepare for their term of office, formulate their tentative plans and proposed budget, schedule their calendar, coordinate with the principal, and, if applicable, select commissioners and committee chairmen and shall attend the Utah PTA convention in May. The incoming officers shall assume no financial responsibilities nor obligations until July 1.

Section 4. Regular meetings of the executive committee shall be held during the year, the time to be fixed by the committee at its first meeting of the school year. A majority of the executive committee shall constitute a quorum. Special meetings of the committee may be called by the president or by a majority of the members of the committee, all members of the committee having been notified.

ARTICLE IX: General Membership Meetings

Section 1. At least three (3) general membership meetings of this PTA/PTSA shall be held during the school year. Dates of meetings shall be determined by the executive committee and announced at the first general membership meeting of the school year. Additional notification must be given 7 (number) days prior to each general membership meeting. 7 (number) days' notice shall be given of a change of date.

Section 2. Special meetings of this PTA/PTSA may be called by the president or by a majority of the executive committee, 1 (number) days' notice having been given to the general membership.

Section 3. The nominating committee shall be elected at a general membership meeting prior to December 31.

Section 4. The nominating committee shall be elected at