

**Duties, Responsibilities and
Authority of the ACBL President**

Recommended Reference Material

1. Robert’s Rules of Order
2. Bylaws of the ACBL
3. Codification of Previous Minutes

For the purpose of this document presidential activities are divided as follows:

1. ACBL Board of Directors
 - a. Meetings
 - b. Appointments
 - c. Committee Assignments
 - d. Executive Committee
2. Social Duties
 - a. NABCs
 - b. Other
3. ACBL Board of governors
4. World Bridge

I. ACBL board of Directors

- a. Meetings

A most important function of the President is to chair the Board of Directors meetings. Our meetings are conducted in accordance with Robert’s Rules of Order and it is important that the President have a working knowledge of Robert’s Rules and be very familiar with all sections listed in the index under chairman.

Usually, there is a brief session of the full board the 1st day of the meetings. The Board then meets as committees for the balance of the 1st day and the 2nd day. The full board convenes on the 3rd and 4th days. The President may adjust this schedule to accommodate special circumstances.

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While parliamentary law and rules are applicable to Board action, Board custom is to discourage technical procedure. Rules should be applied and interpreted so as to permit a majority to accomplish its ultimate purpose within a reasonable period of time, but only after allowing the minority reasonable opportunity to express its views. A debate during which only one side of the question is aired should be terminated when, after inquiring for a contrary view, no one rises to speak.

A non-partisan meeting chairman is a delight for any assembly and has a better chance of maintaining control during debate.

b. Appointments

Certain positions are appointed annually by the President. These positions along with committees to be appointed can be found in the Committees Book.

c. Committees

The President appoints all committee chairmen, vice chairmen and members of each committee of the board. Board members are asked for committee preferences and the President uses his best judgment in trying to accommodate the requests of each member, while maintaining balance on the committees.

The President also appoints the Honorary Member Committee, Election Committee (this is actually done on a seniority basis of the members in the first year of their term), and any special committees designated by Board action or at the President's discretion. All committees serve for the term of the President, except in the case of a special committee whose work is not concluded during the President's term.

d. Agenda and Journal

Management sets the time table for the various journals and final agenda. However, the President exercises his discretion as to which committee or committees an item is assigned.

In addition to board motions, the agenda includes special reports and other meetings (charity, ed. Found., etc.). The President sets the agenda with the aid of management.

e. Executive Committee

The President serves on the Executive committee and acts as its chairman. The President, sometimes in consultation with management, determines when it is necessary to hold an Executive committee meeting, and delegates the arrangements to management. When possible material should be sent to all board members in advance of an executive committee meeting, so that all board members can give input to their elected zonal representative. In certain situations it is advisable to have the committee chairman of the subject matter involved in the meeting. Management assigns staff as necessary.

II. Social

a. NABCs

The President's suite should be open to Board members, Chairman of the Board of Governors, CEO and League Counsel between sessions and after each evening session. During Board meetings it should be open after meetings and later in the evening, as practicable.

The President decides what special guests and parties to hold in his suite. Board members are always included, but the President may limit guests or even close one or two nights except to board members, et al.

There are many functions at each NABC. Management makes up a calendar for the two week period which includes the President's special parties and distributes the list to the President, Board Members, CEO, Chairman of the Board of Governors and League Counsel.

b. Other Social Duties

The President is expected to travel to tournaments throughout ACBL. The President determines his own schedule and travels and entertains within the financial parameters and budget set forth in Motion 961-14.

The President is the League's Ambassador and will be in contact with many members, and their Unit and District representatives. The President will be met with a great deal of goodwill, and is expected to listen to problems and try to assist in solving them.

III. ACBL Board of Governors

The President reports to the Board of Governors on the activities of the Board of Directors at

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each NABC. It is important that Board actions be presented in a positive light and supported by the President.

The President represents all members and should be very sensitive in hearing the views expressed by the Board of Governors. Concerns which have not yet captured the attention of the Board members are often first aired by the Governors.

IV. World Bridge

The ACBL President heads the largest bridge league in the world, and as President of ACBL is also President of Zone II of the World Bridge Federation. Other zones are keenly interested in activities in North America and the President is called upon to annually provide a written report to the WBF Executive Council detailing activities and items of general interest to the Executive Council. This report will be distributed to all zonal conferences. The President is always invited to world championships, but it is entirely his/her option whether to attend or not. If the President decides not to attend his report will be read for him by one of the ACBL Representatives to the WBF.

Board Member Protocol

I, _____ understand that as an elected member of the ACBL Board of Directors, I have a legal and moral responsibility to ensure that the organization does the best work possible in pursuit of its goals. I believe in the purpose and mission of the organization, and I will act responsibly and prudently as its steward.

As part of my responsibilities as a board member:

I will represent the ACBL’s work and values to the bridge community.

I will attend the board meetings, committee meetings and special events.

I will adhere to the Board of Directors Duties and Responsibilities. If I don’t fulfill these commitments to ACBL, I will expect the board president to contact me in order to discuss my responsibilities.

In turn, ACBL will be responsible to me in several ways:

I will be sent, without request, trimester financial statements and updates of ACBL activities that relate to my board member and legal responsibilities.

Opportunities will be offered to me to discuss with the CEO and board president ACBL’s programs, goals, activities, and status.

ACBL will help me perform my duties by keeping me informed about issues in bridge and bridge administration.

Board members and staff will respond in a straightforward fashion to questions that I have that I feel are necessary to carry out my fiscal, legal and moral responsibilities to ACBL.

If ACBL does not fulfill its commitment to me, I can call on the board president and CEO to discuss these responsibilities.

Signed _____

Signed _____

Date _____
ACBL President

Date _____
Member, Board of Directors

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Board of Director's Duties and Responsibilities

DESCRIPTION

A three-year elected position. It is the duty of an elected Director to be informed about the American Contract Bridge League's mission and purpose and to exercise independent judgment. Regular attendance at meetings of the board of directors is required to remain informed. Directors should take an active interest in the affairs of ACBL. Directors are encouraged to participate in a leadership role or as an active participant on permanent, standing or special committees.

As a membership organization, the ACBL has a primary goal. That goal is to provide the best possible environment to promote the bridge-related interests of our members and to promote and sustain the game of bridge. The Board of Director's job is to act as an official District representative.

RESPONSIBILITIES

Participation/Contribution in BOD & Committee Meetings

All Board members are expected to:

Attend Board meetings and be an active participant.

Be thoroughly familiar with the agenda and all prepared material prior to the Board meeting. This will ensure effective contribute to the discussion of all issues.

Be willing and prepared to give the time necessary to be an active participant in the Board meeting and act as chair, co-chair, or committee member on those committees to which assigned. When scheduling meetings with Board members and staff, every effort will be made to accommodate their personal and work schedules.

Be willing to change the way in which we conduct business and suggest changes that will make us more efficient and ACBL a better organization. Be prepared to make difficult decisions when necessary.

Complete action items assigned by the President

Motions

When submitting a motion, be diligent in following the BOD guidelines for motions. Include the date, your name, the effective date, cost/savings data and as much background material and detail (including the reason/rationale) as is necessary to ensure that the motion is fully understood by Management and fellow Board members.

Committee Chairs or the President are not expected to approve a motion unless it satisfies all of the above requirements. Accepting poorly worded or unsupported motions often result in Board members and Management having to expend extra effort to evaluate the motion. The burden of preparing good motions should rest with the motion-maker(s).

Motions should be submitted on time for inclusion in the journal. When this isn't done, the motion-maker(s) should not request that the item be treated as an emergency/non-agenda item unless the motion is critical or time sensitive.

Evaluation and Oversight of BOD Performance

A good Board needs to have a process in place to evaluate its performance in fulfilling its responsibilities. Each Board member should make it a high priority to ensure that we implement appropriate actions to assess our performance on a regular basis.

DUTIES

Interaction with the CEO & Management

Always be considerate of the ACBL staff, treating them with courtesy and respect at all times. Do not publicly criticize or make disparaging remarks about ACBL Staff.

Report problems with employees' performance to the CEO or, when necessary, in executive session. Also bring any serious performance issues to the attention of the head of the CEO Review Committee, particularly if they involve the CEO or one of the managers reporting directly to the CEO.

Report problems with tournament directors' performance to the CEO.

Communication

It is necessary that Board members maintain active internet access.

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Board members are representatives to their District and in general attend their District board meetings. They also communicate with unit and district officials and report to their members.

Perform other duties as required.

At the Bridge Table

When playing bridge, behave in a manner that is beyond reproach. Strictly adhere to the ACBL's zero tolerance policy. Act in a professional and ethical manner at all times.

Do not expect or accept any special treatment from the directing staff.

**SKILLS ASSESSMENT
ACBL Board of Directors**

To correctly match your interests, abilities, and experience with the tasks best suited for you, please complete this survey. Rate yourself. 5 = High, 1 = Low

Name _____ District _____ Date _____

	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
<u>AREA OF EXPERTISE</u>					
Finance					
Budgets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cost Analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marketing					
Public Relations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Member Recruitment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human Resources					
Hiring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bridge Administration					
Unit Affairs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
District Affairs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Club Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tournament Coordination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bridge Education					
Teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional Player	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrator	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Skills / Strengths</u>					
Crisis Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adaptability/Flexibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visioning? (Envisioning?)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Team Building	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Long Range Planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet Experience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>C & E Experience</u>					
Locally	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Sectionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Regionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Internet Experience

Play	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Teach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

YOUR PREFERENCES

Here is a list of committees. Please mark all appropriate boxes to indicate your preferences for service. (5 = High, 1 = Low)

	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
ABA Coordination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appeals & Charges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bridge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bylaws	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CEO Review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clubs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Competition & Conventions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conditions of Contest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
International Events	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Juniors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marketing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Member Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Minutes Review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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NABC Appeals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NABC Tournament	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Events	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tournament Regulation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Anything else you would like to share:

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WELCOMING PAMPHLET

FOR NEW MEMBERS

OF THE

BOARD OF DIRECTORS

OF THE

**AMERICAN CONTRACT
BRIDGE LEAGUE**

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Disclaimer: This pamphlet is provided for information purposes only, and does not create new, nor change existing policy.

INTRODUCTION

Welcome to the ACBL Board of Directors. As a new District Director you probably have many questions. We hope this pamphlet will help answer most of them.

GENERAL INFORMATION

You will receive:

- Board Member Duties and Responsibilities
- Board Member Skills Assessment form
- Board Member Protocol
- Your personal access code to the ACBL 800 number and a telephone list of the ACBL Board and Memphis staff. This number will allow calls to ACBL headquarters in Memphis.
- Letterhead stationery and business cards.
- A synopsis of the Directors & Officers liability insurance policy, which covers all Board Members for claims arising from alleged wrongful acts.
- A badge showing your directorship and district. Badges are worn at all social functions and when playing bridge at NABCs.

WEB BOARD

The Internet has a web site dedicated to the ACBL Board of Directors. There you will be able to find any motions approved for the agenda for the upcoming meeting with discussion and comments from other Board members and staff. These motions and discussions are also sent to the Board members via e-mail.

You will receive your sign in name and password from ACBL.

MEMPHIS ORIENTATION

You will be invited to come to the ACBL headquarters in Memphis, Tennessee, sometime in the first few months of your first term of office. You will be given a tour of the headquarters building.

You will be given the opportunity to meet the Memphis staff and ask any questions you may have. Each department contributes to a packet containing materials relevant to the departments and a description of the department's function and a list of current employees.

BOARD MEETINGS

Board meetings are currently scheduled immediately before each NABC. Meetings are generally three or four days and start on Monday or Tuesday morning with a short general meeting and approval of non-agenda items. Committee meetings are held for the remainder of Monday and Tuesday or for the remainder of Tuesday and part of Wednesday.

Wednesday and Thursday the Board convenes in general session to consider Agenda items from the committees.

At various times the committee meetings and general sessions are interrupted for executive sessions, emergency matters, outside presentations, and for the Board to hold meetings for the Charity Foundation and/or Educational Foundation.

Attire at Board Meetings is casual unless otherwise specifically indicated.

THE JOURNAL

The Journal serves as the origination point of Agenda items for each Board meeting and as a means of communication between Board members. This Journal also includes background material on items to appear on the Agenda. Items are placed in the Journal by Board members, the Board of Governors or by Management.

Management will notify you of the last date that Agenda items can be submitted, placed in the Journal, and considered by committees and the Board without the Board's accepting them as Non-Agenda/emergency items. Items must be received by Management at least 30 days before commencement of the meeting in order to be included in that meeting's Journal. Some Appeals and Charges matters and some Finance items do not receive Journal discussion before action is taken.

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The committee chairman is responsible for approving any item submitted before it can be placed in the journal or on the agenda. He may suggest changes to your motion. Occasionally he may ask you to withdraw your motion because it is inappropriate or is not needed.

MOTIONS

Items should be submitted with the date, your name, a subject heading (title), the motion, effective date, effective cost/saving, and your discussion or backup material. If you need assistance with the heading and/or wording of the motion or motion title, contact the Committee Chairman or Management staff person assigned to this subject matter. Material is not edited but will be retyped to format if necessary. Management (and occasionally other Board members) may add information and/or comments. All items are subject to approval by the Committee chair and the ACBL President.

When the Agenda is prepared, each item is assigned a number, which follows the item through committee, approval, or non-approval by the Board and into the final Minutes of the meeting. The first two digits are the last two digits of the year; the next digit tells you it is the 1st, 2nd, or 3rd meeting of the year; and the item number follows the hyphen. As an example, 081-21 would be item 21 for the Spring (1st) meeting of 2008.

If you are making a motion on a subject that already has been addressed by the Board, please indicate past references if available. Management staff will assist in any necessary research.

AGENDA

The Agenda for the meetings is determined by items submitted in advance for the Journal by Board members, by Management or the Board of Governors.

Occasionally there is a desire to place on the Agenda an item that was not submitted for the Journal in a timely manner. This is done the first morning by request of a Board member and requires a majority vote of Board members present representing a quorum to place Non-Agenda/emergency items on the Agenda. The President assigns Journal/Agenda items to committee. Sometimes an item is referred to more than one committee; especially when finance and budgeting will be impacted. A notice of meeting times and places will be provided with your Agenda.

REFERENCE MATERIALS

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As you start out, you will want to know Board actions and policies in many areas. In addition to the Journal and Agenda, the following reference materials are available via the Internet at <http://www.acbl.org>.

Minutes of the Board of Directors: Minutes of the Board of Directors for several years previous to your going on the Board.

A Codification of Board Actions: This document contains the up-to-date Board regulations.

Bylaws: A complete copy of the ACBL Bylaws.

ACBL Handbook: A complete copy of the ACBL Handbook of Rules and Regulations.

Laws of Duplicate Bridge

Code of Disciplinary Regulations

Other Available Material:

Other Minutes and Management Reports: Board of Governors Minutes, Annual Membership Meeting Minutes, Charity Foundation Trustees and Membership Meeting Minutes, Educational Foundation Trustees and Membership Meeting Minutes, Executive Committee Minutes, and Management Reports are sent as issued. Information from past meetings will be provided on request. Financial reports and other special reports are sent to Board members periodically.

ROBERT'S RULES OF ORDER

Unless the Board adopts Special Rules, Board proceedings are conducted as prescribed by Robert's Rules of Order Newly Revised.

A motion to reconsider must be offered by a person who previously voted on the prevailing side and such votes must receive a two-thirds vote of Board members present representing a quorum. (Special Rule)

It takes a two thirds vote of Board Members present representing a quorum to amend Bylaw Special Rules. (Special Rule)

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COMMITTEES

There are standing, permanent, special, and management committees. Board members serve on more than one committee. The president assigns each Board member to serve on committees; where possible those requested by the member.

Some committees are scheduled for a half-day, others for longer. Each committee will be assigned a chairperson and assistant chairperson by the president. Management will assign a staff member of Management to work with each committee. A Board member who submits an agenda item is customarily asked to participate in committee discussion for that item.

Only committee members may vote on matters before a Board committee. The President and Chairman of the Board (if they are elected Board members) are voting members of all committees.

Committees consider agenda items and other reports and make recommendations to the Board. Committees accept or reject reports. The committee recommends that the Board adopt as modified, take no action, or defer an item indefinitely or to a definite date.

VOTING

Committee votes and Board votes on agenda items require a simple majority to pass unless there are Special Rules to the contrary. Each Board member's vote on full Board actions will be recorded and published except for elections or executive session votes on personnel or sensitive items.

GOODWILL AND CHARITY COMMITTEE APPOINTMENTS

In the fall of each year, Management will send you directions for the appointment of Goodwill and Charity committee members. Goodwill and Charity Committee appointments are for life. Members of the Board of Directors comprise the membership of the ACBL Charity Foundation. A Charity pin will be sent to you. Members of the Board of Directors are permanent members of the ACBL Goodwill Committee. If you are not currently a member of the Goodwill Committee, a pin will be sent to you.

BOARD REIMBURSEMENT

Please see Chapter IV, Section B2 of the Codification for complete details for travel, hotel and

per diem.

Travel: You are authorized travel for yourself to attend Board meetings on the basis of actual out-of-pocket costs. It is expected that every effort be made to book the most economical airfare including transportation to and from the airport, airport parking, tips and baggage handling. Automobile travel, provided it is a reasonable amount, will also be reimbursed. ACBL meeting services will contact you to request your travel dates.

Hotel: At NABCs the ACBL Meeting Planner arranges for room accommodations for you at the host hotel. Reimbursement for your hotel room expense begins the night prior to your first official meeting through the Saturday night prior to the Board of Governors meeting or the day of your departure, whichever occurs first. Reimbursement of hotel room expense beyond the day of the last Board meeting (usually Thursday) will be contingent upon your attendance at the Board of Governors meeting which is held the first Sunday morning. Hotel room reimbursement is dependent upon staying in the host hotel.

Per diem: The per diem will be paid for the days of travel to the meetings and end with the day of the Board of Governors meeting, or your departure, whichever is first. All Board of Directors will receive a per diem based upon the current IRS allowable daily rate for meals. Should breakfast, lunch or dinner be provided by ACBL the appropriate deduction will be made in accordance with IRS regulations.

Board members are also expected, though not required, to attend all social functions held for the benefit of ACBL members during NABCs (see below). As stated in “General Information” above, Board members should wear their badges at these functions and while playing bridge in order to make themselves available to ACBL members. The primary obligation of a Board member during an NABC is to serve the members. Although hotel and per diem expenses will not be reimbursed beyond the day of the Board of Governors meeting, Board members will receive complimentary entry fees for all events at an NABC except on the first day of the NABC (usually Thursday) when proceeds from the games are designated for the International Fund, Educational Foundation or Charity Foundation.

Board members receive an expense reimbursement of \$1,000 three times per year to reflect travel to district and unit events, phone calls, mailing and other miscellaneous expenses connected with the office of District Director. You will be furnished a Form 1099 at the end of the year showing this \$3,000.00 as non-employee compensation. If expenses are incurred while working on a board committee, these are reimbursed separately.

For each of the three yearly Board meetings, Management will send a \$500 advance, or less if

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requested. Management will send a reminder to individuals who have not submitted an expense voucher by the 14th calendar day following the board meeting. If a properly prepared voucher is not submitted to Memphis by the 21st calendar day following the board meeting, then an advance will not be sent for the next board meeting. It will be the individual's responsibility to insure that their voucher is received by the deadline.

Between Board Meetings, any ACBL business contact by a Board member with ACBL Legal Counsel must be pre-approved by the ACBL CEO or President.

SOCIAL FUNCTIONS

Social functions often are scheduled during the Board meetings. The President may have a dinner at one or more of the NABCs during his term and sometimes the local unit or district hosts a social function. One such function is the ACBL dinner for the host district and unit officers and volunteers, at which time you will have an opportunity to meet them. You will receive notification or invitations to these events. Your spouse or guest is included.

The host organization schedules activities during some mornings/afternoons of the Board meetings for spouses or significant others. A schedule of available activities is provided prior to the Board meetings.

There are other functions to which Board members are invited, but attendance is optional. These include, but are not limited to, the Goodwill Committee meeting, reception for Juniors, and other receptions or parties that may be held such as Novice Party, Workers Party, Patron Membership Reception, etc.

PRESIDENT'S SUITE

The President's suite is usually open to Board members and their spouses/guests between the afternoon and evening sessions and after the evening session. During the tournament Board members may invite a few of their constituents to the suite after an evening session, unless the President is entertaining a special group or the suite is not "open." The President issues a list of special parties, but Board members and spouses/guests are always invited.

**American Contract Bridge League
Charter of the Audit Committee
of the Board of Directors**

PURPOSE

The Audit Committee (the “Committee”) is appointed by the President of the Board of Directors (the “Board”) of the American Contract Bridge League (the “ACBL”). The primary function of the Committee is to assist the Board in fulfilling its oversight responsibilities, primarily through:

- overseeing management’s conduct of the ACBL’s financial reporting process and systems of internal accounting and financial controls;
- monitoring the independence and performance of the ACBL’s outside auditors; and
- providing an avenue of communication among the outside auditors, management and the Board.

COMPOSITION

1. The Committee shall have three (3) members at all times, each of whom must be members of the Board independent of management, as well the ACBL and each of its affiliates. A member of the Committee shall be considered independent if in the sole discretion of the Board, it is determined that he or she has no relationship that may interfere with the exercise of his or her independent judgment. Those persons serving as Officers of the Board in the current or prior year shall not be eligible to serve on the Committee.

2. If any member of the Committee enters into or develops a relationship that, pursuant to paragraph 1 above, may interfere with the exercise of his or her independent judgment, such member shall have an affirmative obligation to promptly disclose such relationship to the Board.

3. No member of the Committee shall accept any consulting, advisory or other compensatory fee from the ACBL other than in connection with serving on the Committee or as a member of the Board.

4. All members of the Committee shall have a practical knowledge of finance and accounting and be able to read and understand fundamental financial statements or be able to do so within a reasonable period of time after appointment to the Committee.

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5. At least one member of the Committee shall have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment.

6. At least one member of the Committee shall not concurrently serve on the Finance Committee of the ACBL.

7. Each member of the Committee shall be appointed by the President of the Board and shall serve until the earlier to occur of the date on which he or she shall be replaced by the President of the Board, resigns from the Committee, or resigns from the Board. In making appointments to the Committee the President shall strive to assure continuity of expertise and shall to that end, if practical, appoint no more than one member per year who has never served on the Committee.

MEETINGS

1. The Committee shall meet as frequently as circumstances dictate, but no less than one time annually. The President of the Board shall name a chairperson of the Committee, who shall prepare and/or approve an agenda in advance of each meeting. A majority of the members of the Committee shall constitute a quorum. The Committee may meet by telephonic conference. The Committee shall maintain minutes or other records of meetings and activities of the Committee.

2. The Committee shall, through its chairperson, report regularly to the Board following the meetings of the Committee, addressing such matters as the quality of the ACBL's financial statements, the ACBL's compliance with legal or regulatory requirements, the performance and independence of the outside auditors, or other matters related to the Committee's functions and responsibilities.

RESPONSIBILITIES AND DUTIES

The Committee's principal responsibility is one of oversight. The ACBL's management is responsible for preparing the ACBL's financial statements and the outside auditors are responsible for auditing and/or reviewing those financial statements.

While the Committee has the powers and responsibilities set forth in this charter, it is not the responsibility of the Committee to plan or conduct audits or to determine that the ACBL's financial statements present fairly the financial position, the results of operations and the cash flows of the ACBL, in compliance with generally accepted accounting principles. This is the responsibility of management and the outside auditors. In carrying out these oversight responsibilities, the Committee is not providing any expert or special assurance as to the ACBL's financial statements or any professional certification as to the outside auditors' work.

The Committee's specific responsibilities are as follows:

General

1. The Committee shall have the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall have unrestricted access to members of management and other employees of the ACBL, as well as all information relevant to the carrying out of its responsibilities.

2. The Committee shall, with the assistance of management, the outside auditors and legal counsel, as the Committee deems appropriate, review and evaluate, at least annually, the Committee's:

- (a) charter;

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- (b) powers and responsibilities; and
- (c) performance (including, but not limited to, a review of all Committee obligations to the Board and under the charter).

The Committee shall report and make recommendations to the Board with respect to the foregoing, as appropriate.

3. The Committee shall, in addition to the performance of the duties described in this charter, undertake such additional duties as from time to time may be:

- (a) delegated to it by the Board;
- (b) required by law; or
- (c) deemed desirable, in the Committee's discretion, in connection with its functions described in this charter.

4. The Committee shall be empowered to retain, at the ACBL's expense, independent counsel, accountants or others for such purposes as the Committee, in its sole discretion, determines to be appropriate to carry out its responsibilities

Internal Controls and Risk Assessment

1. The Committee shall review annually, with management and the outside auditors, if deemed appropriate by the Committee the effectiveness of or weaknesses in the ACBL's internal controls, including computerized information system controls and security, the overall control environment and accounting and financial controls.

2. The Committee acknowledges the existence of other bridge-related organizations such as the ACBL Educational Foundation, ACBL Charity Foundation and others. Except for transactions directly between the ACBL and such organizations, the Committee shall not be responsible for reviewing or approving financial transactions nor internal audit procedures of such organizations.

3. The Committee shall establish procedures for:

- (a) the receipt, retention and treatment of complaints received by the ACBL regarding accounting, internal accounting controls or auditing matters; and
- (b) the confidential, anonymous submission by employees of the ACBL of concerns regarding questionable accounting or auditing matters.

4. The Committee shall review major financial risk exposures and the guidelines and policies which management has put in place to govern the process of monitoring, controlling and reporting such exposures.

Outside Auditors; Their Performance and Independence

1. The outside auditors are ultimately accountable to the Board and the Committee, as the representatives of the members of the ACBL. The Committee shall evaluate and recommend to the Board the selection and, where appropriate, the replacement of the outside auditors.

2. The Committee shall:

- (a) confer with the outside auditors concerning the scope of their examinations of the books and records of the ACBL;

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(b) review the scope, plan and procedures to be used on the annual audit, as recommended by the outside auditors;

(c) review the results of the annual audits and interim financial reviews performed by the outside auditors, including:

(1) the outside auditors' audit of the ACBL's annual financial statements, accompanying footnotes and its report thereon;

(2) any significant changes required in the outside auditors' audit plans or scope;

(3) any material differences or disputes with management encountered during the course of the audit (the Committee to be responsible for overseeing the resolution of such differences and disputes);

(4) any material management letter comments and management's responses to recommendations made by the outside auditors in connection with the audit;

(5) matters required to be discussed by Statement on Auditing Standards No. 114, as amended (Communications with Audit Committees), relating to the conduct of the audit;

(d) authorize the outside auditors to perform such supplemental reviews or audits as the Committee may deem desirable;

3. The Committee shall inquire into any accounting adjustments that were noted or proposed by the outside auditors but were "passed" as immaterial or otherwise.

4. The Committee shall, if applicable, inquire as to any matters that were referred to the outside auditors' national office relating to accounting policies and/or financial statement disclosure within the ACBL's financial statements and, to the extent deemed appropriate, request an opportunity to address such issues directly with a representative of such national office.

5. The Committee shall, at least annually, obtain and review a report by the independent auditors' describing:

(a) the outside auditors' internal quality control procedures;

(b) any material issues raised by the most recent internal quality-control review or peer review of the outside auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the outside auditors, and any steps taken to deal with any such issues.

6. Pre-approval by the Committee shall be required with respect to the fees for all audit and other services performed by the outside auditors as negotiated by management.

7. The Committee's approval of any non-audit services to be rendered by the outside auditors must be obtained in advance of engaging the outside auditors to render such services. The Committee shall not approve the engagement of the outside auditors to render non-audit services prohibited by law. The Committee shall consider whether the provision of non-audit services is compatible with maintaining the outside auditors' independence, including, but not limited to, the nature and scope of the specific non-audit services to be performed and whether the audit process would require the outside auditors to review any advice rendered by the outside auditors in connection with the provision of non-audit services.

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8. The Committee shall receive from the outside auditors on a periodic basis a formal written statement delineating all relationships between the outside auditors and the ACBL, consistent with the Independence Standards Board, Standard No. 1, regarding relationships and services, which may impact the objectivity and independence of the outside auditors, and other applicable standards. The statement shall include a description of all services provided by the outside auditors and the related fees. The Committee shall actively engage in a dialogue with the outside auditors regarding any disclosed relationships or services that may impact the objectivity and independence of the outside auditors and shall evaluate, after gathering information from management, and other Board members, the performance of the outside auditors and recommend that the Board take action to satisfy itself of the independence of the outside auditors.

9. The Committee shall recommend to Management that current and former professional employees of the outside auditors not be hired to fill positions at the ACBL.

10. The Committee recommends that outside auditors, whose appointment is reviewed annually, be retained ideally for a period of no more than five consecutive years, but in any event may not be retained for a period in excess of 10 consecutive years."

Financial Reporting

1. The Committee shall review and discuss:

(a) the existence of significant estimates and judgments underlying the financial statements, including the rationale behind those estimates as well as the details on material accruals and reserves and the ACBL's accounting principles;

(b) all critical accounting policies identified to the Committee by the outside auditors;

(c) major changes to the ACBL's accounting principles and practices, including those required by professional or regulatory pronouncements and actions, as brought to its attention by management and/or the outside auditors; and

(d) material questions of choice with respect to the appropriate accounting principles and practices to be used in the preparation of the ACBL's financial statements, as brought to its attention by management and/or the outside auditors.

2. The Committee shall review and discuss with outside auditors any transaction involving the ACBL and any related party and any transaction involving the ACBL and any other party in which the parties' relationship could enable the negotiation of terms on other than an independent, arms'-length basis.

3. The Committee shall discuss with the outside auditors any item not reported as a contingent liability or loss in the ACBL's financial statements as a result of a determination that such item does not satisfy a materiality threshold. The Committee may request an annual review from the Finance Committee of the ACBL assessing the risk management policies of the ACBL.

4. The Committee shall review and consider other matters in relation to the financial affairs of the ACBL and its accounts and in relation to the internal and external audit of the ACBL as the Committee may, in its discretion, determine to be advisable.

5. The Committee shall meet at least annually with management, and the outside auditors in

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separate executive sessions to discuss any matters that the Committee or each of these groups believes should be discussed privately.

Compliance with Laws, Regulations and Policies

1. The Committee shall review with management actions taken to ensure compliance with any code or standards of conduct for the ACBL which may be established by the Board.

2. The Committee shall review with the ACBL's legal counsel any legal compliance matters, including IRS not-for-profit practices and reporting requirements, and any other legal matters that could have a significant, adverse impact on the ACBL's financial statements.

ACBL AUDIT COMMITTEE CHECK LIST

JANUARY —

Contact the previous A/C Chairperson (when applicable) to obtain:

- a) previous years' minutes
- b) to discuss ongoing concerns
 - Ascertain who are the signing officers of all ACBL bank accounts and the authorized officers to arrange transactions and withdrawals concerning our investments.

FEBRUARY —

Review audit program with auditor, discuss potential problem areas.

- Receive and review ACBL financial statements and management letter from auditor.

MARCH

- Make recommendation for appointment of audit firm. Inform auditors that an interim audit performance is expected. Conduct executive session with auditor.
- Review internal control.

MAY —

Ascertain compliance was done with Government regulations and receive proof of filing. Obtain certificate to this effect from auditor.

DECEMBER —

Review expense account (including credit card charges) of CEO from November 1 of previous year till October 31 of current year.

NOTE: The Audit Committee meetings are restricted to the three members of the Audit Committee. Other persons may attend only by the invitation of the Audit Chairperson. The Chairperson or his designee will store the minutes of the A/C.

ONGOING PROJECTS THROUGHOUT THE YEAR

1. Review the audit committee charter at least once a year, reassess the adequacy of this charter and recommend proposed changes to the Board. Consider changes that are necessary as a result of new laws and regulation.
2. Conduct executive sessions with the CEO, CFO and legal counsel annually.
3. Inquire of Management and Auditors about significant risks and exposure facing the organization, assess the steps Management has taken or proposes to take to minimize such risks and periodically review compliance with such steps.
4. Review with Management the policies and procedures with respect of officers key employees and disqualified persons (as defined by IRS code 4958) expense accounts, perks (including excess benefit transactions), consider the result of a review of these areas either by the internal auditor or the independent auditor.

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5. Review all material written communications between the auditors and management such as schedule of unadjusted differences.
6. Review company's policy for data retention and discarding of documents.
7. Review the procedures for the receipt, retention and treatment of complaints received by the ACBL regarding accounting, internal accounting controls or auditing matters that may be submitted by any party, internal or external to the ACBL. Review any complaints that might have been received, current status, and resolution, if one had been reached.

Ascertain that the Employees' Handbook contains proper information for the employees, who to contact and the protection offered.