

**DRAFT Council Meeting Minutes**

Marriott Marquis Washington, DC and Virtual

Saturday, November 4, 2023

8:00 am – 5:00 pm

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| **Council Members Attending** |
| **Board of Directors**Mark Taylor, PresidentAudrey Gramling, President-ElectMark Dawkins, Past PresidentAnne Farrell, Vice President-FinanceSarah McVay, Vice President-Research  and PublicationsNatalie Churyk, Vice President-EducationNorma Montague, Vice President- Diversity, Equity, and InclusionLinda Parsons, Director-Focusing on  Membership Cristina Florio, Director-Focusing  on InternationalTim Rupert, Director-Focusing on  SegmentsBette Kozlowski, Director-Focusing  on Academic/Practitioner InteractionMargaret Christ, Vice President-Finance- ElectYvonne Hinson, Chief Executive Officer | **Council Officers**Sidney Askew, ChairAlisa Brink, Chair-ElectRandal Elder, Past Chair**International Members-at-Large**Giorgio GottiGerlando Lima**Region Representatives**Jacob Peng, Mid-AtlanticJason Stanfield, Midwest (virtual)Khondkar Karim, NortheastAaron Wilson, OhioSandria Stephenson, SoutheastJay Vega, SouthwestBenjamin Anderson, Western | **Section Representatives**Jennifer Reynolds-Moehrle, AAHMary Marshall, ABODiane Janvrin, AISLeAnn Luna, ATAChad Simon, AUDDana Hollie, DIVRichard Riley, FA Mary Ellen Carter, FARS Bambi Horia, GIWBAlan Styles, GNPChris Skousen, IASSharon Lassar, LEADERSHIPWillie Choi, MAS Alternate (virtual)Michele Frank, PI (virtual)Robert Nehmer, SET Cassy Budd, TLC (virtual)Carolyn Hughes, TYC |
| **AAA Professional Staff & Guests Attending** |
| Michele Morgan, Chief Financial Officer (virtual)Mark VanZorn, Chief Information Officer (virtual)Erlinda Jones, Senior Director, Meetings and Membership Steve Matzke, Senior Director, External Relations (virtual)Karen Osterheld, Senior Director, Center for Advancing Accounting EducationStephanie Austin, Senior Director, Publications and Content Strategy (virtual)Shauna Bigelow, Segment Relations Manager (virtual)Barbara Gutierrez, Governance Manager (virtual) | Veronica Paz, Meetings Model Committee Chair (virtual) |
| **Board & Council Members Unable to Attend** |
|  Shane Dikolli, MAS |

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| **Meeting Minutes*****MSC = Motion, Seconded, Carried******MSF = Motion, Seconded, Failed*** |
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| **A. Council Ballot Committee (CBC) Meeting** – Council Chair Sidney Askew gave an overview of the Council Ballot Committee’s role and reviewed the Board members who have been chosen by the CBC in recent years. CBC Chair Sandria Stephenson reviewed the roles and responsibilities and position description for the Director-Focusing on Segments position. AAA CEO Yvonne Hinson provided context for this Board position and described the work of Tim Rupert, the current Director-Focusing on Segments. Sandria, Sidney Askew, Randy Elder, and Alisa Brink facilitated a brief discussion about each candidate and Yvonne followed with each candidate’s AAA Service History. Council members were invited to speak about the nominees. Sandria provided an overview of the electronic voting processes that took place during the CBC meeting. *Following the election, Jennifer Reynolds-Moehrle and Jay Thibodeau were chosen as the candidates to be added to the slate of officers for the 2024-2025 Board of Directors election.* Council was reminded of the confidentiality of this information until the Slate is posted. *The Slate of Officers was posted on Thursday, November 19, 2023.* |
| **B. Welcome** – After the Board of Directors joined the meeting, Sidney Askew welcomed everyone to the meeting and introduced the Presidents, Council Chairs, AAA Staff, and each Council member briefly introduced themselves. The agenda was reviewed with no questions or comments.***MSC to approve the minutes of the July 19, 2023 Council Meeting.*** |
| **C. Chief Executive Officer Update** – AAA CEO Yvonne Hinson gave an overview of AAA membership. As of November 1, 2023, AAA membership is 5,467 which is higher than the same time last year. As of November 1, 2023, Section membership is 7,237 which is lower than the same time last year - and last year’s Section membership was lower than the previous year. AAA recently completed a marketing campaign to reach out to those who have been members in the last five years but had not yet renewed that resulted in some member renewals. Section emails are encouraging members to share their Section digital badges on LinkedIn. We will be analyzing the average number of Sections that a member belonged to five years ago versus today. We believe that members belong to fewer Sections today-most likely due to budget constraints. AAA hired a marketing firm in Tampa, Florida, in October that will be reviewing and assisting us with all aspects of AAA marketing with a focus on the US market, and we expanded our engagement with Cactus Global who is a current AAA partner supporting journal authors to include reviewing and assisting AAA marketing to international markets. We are currently creating digital Section meeting flyers for upcoming midyear meetings for members to post on LinkedIn to promote the meetings and to self-promote their involvement at the meeting.AAA meetings department lost three staff last year and we have hired one Meetings Manager but we are not replacing the other two positions. We are interviewing for the Digital Events Manager position and for a new Special Projects Manager position-both of which will report to Karen Osterheld. All other hiring at AAA is on hold.AAA owns a 20,000 square foot (approx.) building in Lakewood Ranch, Florida and we lease approximately 5,000 square feet to a fitness center. Given the staff’s flexible work schedule since the pandemic, we don’t need that much space any longer, but working 100% remote is not a good option for staff. The Board of Directors voted unanimously on November 3, 2023, to sell the building. We are looking at leasing a much smaller, much more collaborative space across the street from the current building. This will provide the staff with a more collaborative workspace as we need to work differently as we evolve.AAA previously signed an agreement with CalCPA to have member articles that are relevant to practitioners submitted to CalCPA for CPE. Royalties received on AAA-wide journals go to the General Fund and Sections receive shared-revenues for their journals. We have 16 articles now that are part of this program. AAA is still working on creating a Knowledge Hub which will be a way for us to showcase member research to practitioners. When AAA changed publication vendors, we started the year with roughly eight months of backlogged articles that needed to be copyedited, and that backlog is now gone. KGL can turn around approximately 35 articles per week. We are planning on digitizing all our backfile journals. *The Accounting Review* turns 100 years old in 2025 and we want to have those backfiles digitized by then. We are researching Open Access journals and will be reviewing a proposal sent to us recently by Elsevier. AAA has a Publications Store that just opened online and members can now easily find and buy books, monographs, and other various publications.Thirteen of sixteen of the AAA Publications Processes Task Force recommendations have been implemented. The AAA budget now includes allocations of revenues and expenses to Sections with journals per the EBSCO allocation, net of overhead and subsidy holdback. One of the Publications Processes Task Force’s recommendations was the creation of a Section Advisory Committee that will work holistically with Sections who ask for advice and support. The committee has been established and populated for 2023-2024.The AAA Foundation’s first meeting was held during the Annual Meeting. The next meeting is a strategy meeting and will be held on November 6-7, 2023. The Foundation will be a Sponsoring Organization of the Future Accounting Stakeholder Symposium.The Center for Advancing Accounting Education has weARE webinars scheduled through March 2024 and Sections can sponsor these webinars for free and are encouraged to do so. The webinars currently include a Pipeline Series on Best Practices sponsored by the Leadership Section, an online technology workshop series, the Inclusive Classroom Certificate (which will be free to anyone, not just AAA members) and a joint webinar with the Bombay Chartered Accountant Society. The second Sustainability, ESG, and Accounting: Implications for the Academy and the Profession Conference will be held February 16-17, 2024. The new meeting submission system, Attendee Interactive, is up and running now. The joint Conference on Accounting, Governance and Sustainability with KFUPM in Saudia Arabia has been rescheduled for December 2024 due to increasing conflicts in the region. The AAA will communicate with authors, presenters, and attendees about the process of rolling everything forward to 2024.  |
| **D. Meetings Model Committee Update** – Director Focusing on Segments Tim Rupert gave a brief overview of the original task force’s charge and goals. The current Committee was formed in fall 2021 and is now chaired by Veronica Paz who joined the Council Meeting via Zoom for this update. The Committee’s charge is to develop a model to allocate approximately $823,000 of indirect costs from FY2023 that are being charged to the General Fund (membership dues and aggregator contract funding) rather than being allocated to Section meetings. Included in the $823K are Staff salaries, benefits, and retirement, supplies, shipping, badges, registration system, technology like Zoom, and insurance for meetings. AAA is working on reducing the indirect costs in a variety of ways like outsourcing the site search process previously handled in house, increasing efficiencies with our Association Management System, and not filling the two Meetings Manager positions. Allocation models were presented to Council in April 2023. The Committee received feedback, had discussions with some Sections, and finalized the model. The costs will be allocated across 17 meetings sponsored by Sections with the recommendation of using days plus attendees as the cost drivers. The allocations will be phased in over three years beginning in 2024-2025. This year, the Board will be discussing what the phase-in process will look like. The Committee will begin meeting with Sections to explain the impact on the individual Section’s meetings with consideration given to special small meetings such as Bootcamps and Case Conferences. Council discussed a variety of issues related to implementing the allocation model. |
| **E. Council Committee on Awards Committee (CCAC) Process Overview** – Sidney reviewed the purpose and current composition of the Council Committee on Awards Committees, explained the importance of the committee’s work for the AAA, and thanked the 2022-2023 committee members for their service. Alisa reviewed the 2011 Council policy that defined CCAC’s constitution, members, and policies, the current process and timeline for populating AAA award committees, the challenges that CCAC faces every year, and the reasons for proposing policy revisions. Council engaged in a discussion of the proposed policy changes and requested minor changes to the wording presented by Alisa.***MSC to approve the package of policy changes to CCAC as amended during today’s Council meeting.***Michele Frank will be the 2023-2024 CCAC Chair. Six positions on the 2023-2024 CCAC need to be filled. Voting will take place via electronic balloting after the Council Meeting. *After the Council Meeting, an election took place and the following members were elected to the CCAC for 2023-2024: Sidney Askew, Alisa Brink, Randy Elder, Giorgio Gotti, Jennifer Reynolds-Moehrle, and Bambi Hora who will serve as CCAC Vice Chair during 2023-2024 and Chair during 2024-2025.* |
| **F. AICPA ELE Update & Discussion** – Sidney Askew, Mark Dawkins, and Randy Elder updated Council on the AICPA’s Experience, Learn & Earn (ELE) Program. In early October, the Council Chairs responded to a notification from the AICPA about an RFP on their website for universities interested in participating in the ELE program. Although Sidney asked for an extension on the comment period, the AICPA didn’t provide enough time to ask for Council’s feedback and, as a result, the response was sent from only the Council Chairs. The letter reiterates Council’s April 2023 letter that the ELE Program represents a fundamental shift in the completing the education requirements for the CPA and that by introducing an easier path for completing the education requirements, the AICPA is not contributing positively to the accounting profession’s public brand. Council discussed the implications of the ELE Program, providing feedback and specific examples from their state boards of accountancies and universities. |
| **G. Number of Segments** – Sidney Askew, Mark Taylor, Mark Dawkins and Yvonne led a discussion on the AAA Regions. Mark Taylor explained that the Regions predate the Sections and the Region midyear meetings used to be the way that members stayed in touch with each other, but things have changed over the years. The Board is going to consider whether to keep or dissolve the seven Regions during tomorrow’s Board meeting. Mark Dawkins shared that he used to attend the Southeast Region meetings but now the Diversity Section is his “home.” He now attends the Diversity midyear meeting and the Annual Meeting. Region membership and AAA membership overall are both down. Region membership has been declining for the past five years as has attendance at Region midyear meetings. AAA will continue to hold the SPARK (virtual) meeting if the Board votes to eliminate Region membership and in-person midyear meetings. Council engaged in a discussion of pros and cons for dissolving the Regions. *During the November 5, 2023, Board of Directors meeting, the Board voted to dissolve Region membership as of 8/31/2024. AAA will work with members to formulate and communicate the transition plan and implications to members.* |
| **H. Accounting Pipeline Stakeholder Symposium-Update and Next Steps** – Mark Taylor, SidneyAskew, Mark Dawkins and Yvonne updated Council on the Future Accounting Stakeholder Symposium meeting held in September in Washington D.C. co-hosted by AAA and NABA. Seventy-six people attended from groups including, among others, firms, associations, high schools, two-year and four-year colleges, state societies, the PhD Project, and government agencies. The objectives included gathering stakeholders to strengthen relationships, creating an environment to brainstorm, ideate and collaborate, learning from each other and leaving with a plan that is scalable and sustainable by the collective body for the good of the profession. The participants decided on four concentration areas: high school programming, community college programming, principles course and branding of the profession. The AAA Foundation and other organizations have agreed to be either Sponsoring Organizations or Supporting Organizations and others have indicated interest and will be talking with Yvonne. Volunteers are needed for work groups to keep the momentum going. Council participated in breakout groups and were asked to brainstorm about how Council and AAA Segments can be engaged with next steps. A representative from each group shared their ideas with Council.  |
| **I. Diversity, Equity, and Inclusion (DEI) Committee Update** – Vice President-DEI Norma Montague gave an overview of the membership surveys conducted to date. In 2021 and 2022, there were two full surveys sent to members and since December 2022, two pulse surveys have been sent. The June 2023 DEI Pulse Survey strengths included improvements in the journal submission and review process and in discrimination and harassment reporting with the most improvement around the question: “As a member of AAA, I feel free to openly express my ideas, opinions, and beliefs.” Areas for additional focus include higher levels of disagreement from underrepresented groups for sexual orientation, disability, and racial/ethnic identity on the question: “At the AAA, I can be successful as my authentic self.” Some members indicated negative sentiment about DEI and that the AAA has focused too much on DEI or the focus needs to include aspects like age, neurodiversity, geography, religion, etc., and the AAA needs to continue to focus on balancing DEI communication content and frequency, consider initiatives to minimize barriers caused by membership/meeting fees, and continue to focus on international members and pathways to leadership. The AAA DEIB Committee has three subcommittees: Publications, Teaching, and Communications & Resources.Norma shared information on the number of Board and Council members over the past two years who have completed (watching the video and taking the quiz) the DEIB Certificate program: Architecture of Inclusion Foundations I and Foundations II modules. Norma reminded Council that when you complete Foundations I and II you will earn a digital badge that you can add to your signature line and LinkedIn profile. She encouraged all those who have not started or not completed the modules to do so. The AAA DEIB Learning Series/Certificates have been migrated to the AAA’s Learning Management System (LMS). We now are offering an Inclusive Classroom Certificate. This series is more conversational in nature and shorter than the Architecture of Inclusion Certificate. The Foundation Module is approximately 45 minutes and applies the Reflection, Education, and Action framework. Specialized Modules will be approximately 15-20 minutes and will be specific topics organized using the Reflection, Education, and Action Framework. These modules are taking into consideration what we learned from the Pulse Surveys. Council watched one of the Specialized Modules called, “Addressing Subtle Bias in Classroom Dynamics.” |
| **J. Diversity, Equity, Inclusion, and Belonging (DEIB) Next Steps & Breakouts** – After watching the video, Council participated in breakout groups and discussed, in light of the AAA Learning Series, Pipeline work, and other initiatives, what else is needed by the membership? What can AAA do to support the Segments? How can the DEI Committee help you? A representative from each group shared their ideas with Council. |
|  The meeting adjourned at 4:45 pm. |