

**IIA FIJI  
CONSTITUTION & BY-  
LAWS**

**THE INSTITUTE OF INTERNAL AUDITORS  
FIJI  
CONSTITUTION**

## **NAME**

- 1.1 The name of the Institution shall be The Institute of Internal Auditors Fiji Incorporated, hereinafter referred to as "The Institute".

## **2 REGISTERED OFFICE**

- 2.1 The Registered Office of The Institute shall be known as the National Office and shall be situated at such place in Fiji as the Board of Directors as defined in Section 8 of this Constitution (hereinafter referred to as "the Board") shall decide from time to time. The current location of The Institute is Level 4, Plaza 2, Downtown Boulevard, Ellery Street, Suva, Fiji Islands.

## **3 ADHERENCE TO CORPORATE CHARTER**

- 3.1 The Institute is empowered to perform any and all acts that are defined in this Constitution and the By-Laws of The Institute and shall do nothing that is inconsistent with the provisions, pronouncements and resolutions incorporated in the minutes of meetings of The Institute and those of the Board.
- 3.2 The Institute shall be affiliated with The Institute of Internal Auditors Inc. (IIA Inc.) a company incorporated in the State of New York, USA, and shall do nothing which is inconsistent with the By-Laws or pronouncements of IIA Inc.

## **4 PURPOSE AND OBJECTIVES**

- 4.1 To develop the Profession of Internal Auditing ("the profession") and related disciplines in Fiji.
- 4.2 To encourage persons practicing Internal Auditing to adopt the Professional Standards and Code of Ethics approved by The Institute.
- 4.3 To foster the training, education and qualifications of persons practicing or intending to practice the profession in Fiji.
- 4.4 To grant diplomas, certificates and classes of membership in recognition of a person's proficiency in the profession after obtaining registration from Higher Education Commission.
- 4.5 To provide adequate communication to keep members abreast of current events in Internal Auditing which may be beneficial to them and to their employers.
- 4.6 To develop and provide lectures, meetings, conferences and publications, to promote research in Internal Auditing and related disciplines and to liaise with other professional bodies or government departments (or agencies) on matters of common interest.
- 4.7 To promote any other activities that maybe in the interest of The Institute.

4.8 To represent the profession of Internal Auditing in Fiji by being a national affiliate of IIA Inc.

#### **PURSUANCE OF OBJECTIVES**

5.1 Establish bursaries or scholarships for educational purposes and to furnish and award competitive prizes for suggestions, essays, or otherwise tending to further interest in and to promulgate the objectives of The Institute.

5.2 Enter into any amalgamation, affiliation, fusion or alliance with or co-operate or make any arrangement for the amalgamation or co-operation in whole or in part with any association having objectives altogether or in part similar to any of those of The Institute provided that The Institute shall not enter into any amalgamation or association that prohibits the payment or transfer directly or indirectly of its income or otherwise howsoever by way of profits to its members except as prohibited in accordance with clause 20.1.

5.3 Raise or borrow money in such manner and upon such security (if any) and in particular upon the security of any mortgage or mortgages, charge or charges of all or any part of the property assets and rights of The Institute (both present and future) or by some issue of debenture charges or upon all or any part of the property assets and rights of The Institute (both present and future) and generally with such rights and upon such terms and conditions in all respects and to purchase, redeem or pay off any such securities and reissue the same.

5.4 Act in conjunction with similar organisations throughout the world and appoint representatives to such body.

5.5 Provide suitable premises for meetings and for carrying on the work of and for the purpose of carrying into effect the objectives of The Institute and to employ and dismiss officers, servants and agents.

5.6 Acquire by purchase, take on lease or otherwise, lands and buildings and all other property, real and personal, or dispose of such property or any part thereof and to erect on any such land any building and to alter, add to and maintain any building erected on such land.

5.7 Sell, improve, maintain, manage, exchange, lease, mortgage, dispose of, turn to account or otherwise deal with all or any part of the property assets and rights of The Institute.

5.8 Give guarantees, bonds and indemnities and to make, draw, accept, endorse, discount, execute and issue promissory notes, bills of exchange, drafts, debentures and all or any negotiable or transferable instruments.

5.9 Take or otherwise acquire and hold shares in any other association, company or corporation having objectives altogether or in part similar to those of The Institute or

carrying on any business of whatsoever nature so as to further directly or indirectly the objectives for which The Institute has been established.

5.10 Invest surplus monies from time to time in authorised investments on such terms and conditions as the Board may decide.

5.11 To do such other things and partake in such other activities that enables The Institute to meet its objectives.

5.12 The Board shall ensure that The Institute complies with the requirements of the Attorney General and Ministry of Justice.

## **6 MEMBERSHIP**

### **6.1 ADMISSION**

Any person may belong to The Institute, subject to meeting the membership requirements specified in the By-Laws, upon:

- a) Completion of the application form for membership of The Institute; AND
- b) Payment to The Institute of the appropriate fees as set out in the By- Laws from time to time; AND
- c) Acceptance for membership by the Board.

### **6.2 CLASSES OF MEMBERSHIP**

The classes of membership shall be established by the Board and referred to in the By-Laws of The Institute from time to time.

### **6.3 RIGHTS AND DUTIES OF MEMBERS**

All members shall agree to accept and uphold the Constitution, By-Laws, Code of Ethics, Rules and the Statement of Responsibilities of The Institute. They shall have equal rights of participation in the affairs of The Institute except in respect of classification and subscription, and except that nothing in this paragraph shall be construed as to affect the conduct of meetings as set out in this Constitution.

### **6.4 ENTRANCE FEES, SUBSCRIPTIONS AND LEVIES**

Entrance fees, subscriptions and levies shall be determined by the Board from time to time and shall be payable by members as directed in the By-Laws of The Institute.

### **6.5 TERMINATION OR SUSPENSION OF MEMBERSHIP**

#### **a) Non-Payment**

In the event of non-payment of the subscription of a member by due date The Institute may give the member notice in writing stating that if the member fails to pay his/her subscription within two [2] months the member will cease to be a member of The

Institute. On expiration of the two months the Board may declare the membership lapsed although a member shall remain legally liable for the subscription then due.

#### **b) Resignation**

Any member desirous of resigning their membership shall forward the member's written resignation to the Executive Director and The Institute shall accept the member's resignation on payment of all subscriptions and other amounts then due and payable. No reimbursement of subscription paid in advance at date of resignation will be made.

#### **c) Suspension / Expulsion**

- 1) Any member may be suspended, expelled or otherwise have their membership privileges reassessed by the Board if in the opinion of the Board the member's admission was obtained by improper means or the Board considers after due investigation that the member has been guilty of dishonorable conduct or conduct derogatory to The Institute.
- 2) Any member may be suspended, expelled or otherwise have their membership privileges reassessed by the Board if after due investigation the member is found to have committed a breach of the Code of Ethics of The Institute.
- 3) The member shall be informed in writing of the nature of the matter laid to the member's charge and the member shall be afforded the opportunity of being heard at the meeting of the Board at which the member's case is to be investigated, and at a meeting of the Disciplinary Committee of The Institute at which there is a calling of evidence to the member's defense.
- 4) No reimbursement of subscription paid in advance at date of suspension/expulsion will be made.

#### **6.6 REINSTATEMENT**

The Board, on such terms and conditions as it decides, may reinstate a member whose membership has lapsed through non-payment of subscription or was suspended or terminated for other reasons.

#### **7 BRANCHES OF THE INSTITUTE**

7.1 The activities of The Institute shall be conducted in such Branches as determined by the Board and in accordance with the Constitution, By-Laws and Branch Rules of The Institute.

7.2 The Board shall determine disbursement of funds for Branch activities in such manner as to allow Branches funds to carry out their functions.

- 7.3 Each Branch, except the Overseas Regional Branch, shall hold an Annual General Meeting no later than 20<sup>th</sup> December in each year.
- 7.4 The Branch Annual General Meeting shall elect a Branch Committee. Members, provided they have paid their subscriptions up to the last due date as defined in the By-Laws, shall be entitled to one [1] vote each.
- 7.5 The Branch Committee shall comprise such number as is designated in the Branch Rules from time to time, and shall elect a Chairperson and other officers required from the Branch Committee so elected.
- 7.6 Branches shall be responsible for the banking and administration of income received, which shall be paid into a bank account designated by the Board.
- 7.7 Subject to direction by the Board each Branch Committee shall be responsible for the administration of all property held by it on behalf of the Institute.
- 7.8 Branches shall be required to make such returns on activities as stipulated by the Board and the By-Laws of The Institute.
- 7.9 A Branch shall exist within The Institute called "Overseas Regional". The purpose of this Branch is to administer and look after the interests of members residing beyond the territorial boundaries of Fiji for whom membership of another duly constituted Branch is not a practical matter. The Overseas Regional Branch shall be administered by the Executive Director who shall assume the de facto role of Chairperson of the Branch. In recognition of the practical difficulties of administering this Branch, clauses 7.3 to 7.5 inclusive and clauses 8.9 to 8.12 of this Constitution shall not apply to the Overseas Regional Branch.

## **8 BOARD OF DIRECTORS**

- 8.1 The Institute shall be governed by a Fiji Board of Directors (referred to herein as "the Board"), which shall have the power to perform all acts to enable The Institute to meet the requirements of Clauses 4 and 5 of this Constitution.
- 8.2 The Board shall consist of six (6) to nine (9) representatives elected in accordance with clause 8.9 of this Constitution. The Executive Officer shall represent the views of the Overseas Regional Branch, but the Chairman shall be able to exercise an additional vote on matters pertaining to the Overseas Regional Branch.
- 8.3 The Board shall elect a Chairman and a Deputy Chairman at the first Board meeting after the Annual General Meeting of The Institute.
- 8.4 The Board acting on behalf of The Institute shall have the ultimate responsibility for the management of the affairs of The Institute and of the property and income thereof.

- 8.5 No act or proceeding of the Board or of any person authorized to act as a member of the Board shall be invalidated in consequence of there being a vacancy in the membership of the Board at the time of the act or proceeding, or of subsequent discovery of some defect in the election or appointment of any member of the Board.
- 8.6 The Chairman shall not be eligible for re-election as Chairman if they have completed two [2] full years within the last six [6] years.
- 8.7 The Board at any time may fill any casual vacancy in the office of Chairman or Deputy Chairman from existing members of the Board (other than co-opted members) to serve from the date of appointment until the end of the current term of the person being replaced. Such a term of office for the newly elected Chairman shall not count as a full term in terms of clause 8.7 of the Constitution unless it exceeds nine [9] months duration.
- 8.8 The Board shall consist of five (5) representatives nominated by the Trustees and remaining four (4) nominated by the Nominations Committee.
- 8.9 The Nominations Committee shall comprise of the Chairman (Chairperson), Deputy Chairman and three other members of the Board.
- 8.10 Nominations shall be made by the Nominating Committee. In addition, nominations can be made by members provided such nominations are submitted in writing by no less than 25 members and received by the Executive Officer at least 60 days prior to the meeting called for the purpose of elections. In the event more than one nominee is proposed for any position, a proxy ballot shall be allowable from each member of The Institute.
- 8.11 A member of the Board shall hold office for a period of one year from the date of the Annual General Meeting in the year of election.
- 8.12 Members of the Board of Directors of The Institute shall receive no salaries for their services. However, they may be reimbursed for expenses incurred in the performance of their duties.
- 8.13 Any elected member of the Board shall cease to be a member of the Board if:
- (a) They cease to be a member of The Institute, or
  - (b) They resign their seat on the Board, or
  - (c) They are absent from three [3] consecutive Board meetings without leave of absence granted by the Board or without just cause being shown for their absence, or
  - (d) The Institute passes in General Meeting a resolution to remove a member of the Board from office by a two-thirds majority of members voting at a General Meeting of which due notice has been given provided that the member has been given



notice in writing at least fourteen [14] calendar days before the meeting of the intention to propose the resolution to remove them from office.

8.14 The Board as appointed in accordance with clause 8.9, by a simple majority may co-opt from time to time additional members with or without full voting rights provided that at no time shall there be more than three [3] such co-opted members and their term of appointment shall expire at the next Annual General Meeting of The Institute following their appointment unless their appointment is earlier rescinded by the Board.

## **9 PROCEEDINGS OF THE BOARD**

9.1 The Board shall meet, adjourn and otherwise regulate its business as it thinks fit. No less than seven [7] calendar days notice shall be given by the Chairman or nominated Deputy Chairman for a Board meeting, setting out the date, time and place of that meeting, or any other period of notice, if unanimously agreed by those members of the Board appointed in accordance with clause 8.9.

9.2 The Board may set up committees to deal with particular aspects of the affairs of The Institute and to report back to the Board and any of its representative bodies, officers, servants or agents as set out in this Constitution as the Board so directs.

9.3 The **quorum** for a meeting of the **Board shall be five [5]** of the members of the Board appointed in accordance with clause 8.9 as long as proper notice of the meeting has been provided in accordance with paragraph 9.1 above or such other number as the Board determines in the event that the Board changes the size of the Board in accordance with clause 8.9.

9.4 Except as stated elsewhere in this Constitution decisions of the Board shall be by simple majority of those Board members eligible to vote. At any meeting of the Board the members shall have one [1] vote each and in the case of an equality of votes the Chairperson shall have a second or casting vote in favor of the status quo.

9.5 At all meetings of the Board the Chairman, or in the Chairman's absence a Deputy Chairman shall be the Chairperson. In the absence of these, a Chairperson shall be elected from among the members of the Board (other than co-opted members) present.

9.6 Minutes of all meetings of the Board shall be recorded in proper books and retained in accordance with relevant legislation. The minutes shall contain the names of all those present and of all resolutions and proceedings of the Board and shall be signed by the Chairperson as a true and proper record of the Board meeting.

9.7 The minutes of any meeting signed by the Chairperson and Secretary of the meeting or the succeeding meeting shall be prima facie evidence of the transactions recorded therein.

9.8 A non-financial resolution in writing, a copy of which has been forwarded to all members of the Board and which has been signed as considered by at least two-thirds in number thereof, shall be as valid and as effectual as if passed at a meeting of the Board duly called and constituted, provided it is passed by the required majority of those voting.

## **10 GENERAL MEETINGS**

10.1 Not less than twenty-one [21] calendar days notice of every General Meeting specifying the date, time and place of the meeting and the general nature of the business to be dealt with shall be sent to each member by the Executive Officer by post or electronic means to the member's last known address but the want of receipt of notice on the part of any member shall not invalidate the proceedings at any General Meeting.

10.2 An Annual General Meeting of The Institute shall be held following the end of the financial year (ref: clause 17.1), at such date, time and place as the Board shall determine as long as it is no later than the last day of the third month following the end of the financial year.

10.3 The business of the Annual General Meeting of The Institute shall be to receive and consider the Financial Statements of The Institute for the preceding year, the election of an Auditor, if necessary and consideration of such other business as any member on due notice or the Board may bring before it.

10.4 A member wishing to bring before the Annual General Meeting any notice of motion or business not relating to the ordinary business of The Institute shall give notice in writing to the Executive Officer not less than fourteen [14] calendar days before the day of the meeting and no notice of motion or business other than the business brought forward by the Board shall come before the meeting unless such notice has been given.

10.5 The Board may at any time convene a Special General Meeting in accordance with clause 10.1.

10.6 The Board shall within seven [7] calendar days of the receipt of a requisition to that effect in writing stating the purpose of such meeting and signed by not less than twenty five financial members, convene a Special General Meeting of The Institute in accordance with clause 10.1.

## **11 PROCEEDINGS AT GENERAL MEETINGS**

11.1 At all General Meetings of The Institute all members, provided they have paid their subscriptions up to the last due date as defined in the By-Laws, shall be entitled to one vote each.

11.2 Except as otherwise noted in this Constitution (clauses 8.11(e), 20.1 and 22.1) all resolutions shall be decided by simple majority.

11.3 No member shall be entitled to vote at any meeting or be considered in a quorum if their subscription for the current financial year has not been received by the Executive Officer prior to the time appointed for the meeting as defined in the By-Laws OR

If they were not paid up members at the end of the financial year OR

If pursuant to clause 6.5 of the Constitution their membership had been declared lapsed or suspended/expelled by The Institute and the member has not been reinstated at least one [1] week prior to the meeting.

11.4 Members may vote at any General Meeting of The Institute either personally or by proxy.

11.5 All instruments appointing a proxy shall be in writing under the hand of the appointer whose signature shall be attested by a witness.

11.6 No person shall be appointed a proxy unless they are a member of The Institute.

11.7 To be valid the instrument appointing a proxy shall be received at the postal address of the Executive Officer not less than forty-eight [48] hours prior to the appointed time of the meeting at which the proxy vote is to be used.

11.8 A proxy may be appointed for a specified period or a specific meeting and any adjournments thereof.

11.9 A proposal may be submitted in writing to all members for their consideration and, provided that the appropriate majority of members in accordance with clause 11.2 agree in writing, such decision shall have the same effect as if it had been passed at a properly constituted meeting of The Institute.

11.10 The Chairman, or in the President's absence the Chairman of The Institute shall take the Chair at a General Meeting, but in their absence a member of the Board elected by those present shall be entitled to chair the meeting. However, if at any such meeting no person so entitled shall be present within fifteen [15] minutes after the time appointed for the holding of the meeting or if all persons so entitled decline to take the chair, then the members shall elect one of their number to be the Chairperson.

11.11 Except as described in clause 11.12, 20% of financial members personally present and entitled to vote shall be a quorum for any General Meeting of The Institute and no business shall be transacted unless the requisite quorum shall be present.

11.12 If a quorum is not present within half an hour after the time appointed for a General Meeting properly convened upon a requisition of members in accordance with

clause 10.6 the meeting shall be dissolved. In every other case, that is in the case of General Meeting properly called in accordance with clauses 10.1 or 10.5, the General Meeting shall stand adjourned to a time and place fixed by the Chairperson on adjourning the meeting. If at the adjourned meeting a quorum in accordance with clause 11.11 is not present within fifteen minutes of the time appointed for the meeting the members present shall form a quorum.

- 11.13 Voting at any General Meeting shall normally be by voice or at the discretion of the Chairperson a show of hands.
- 11.14 At any General Meeting unless a written poll is demanded by at least five members present and entitled to vote a declaration by the Chairperson that the resolution has been carried or lost and an entry to that effect made in the minute book of The Institute shall be conclusive evidence of the fact.
- 11.15 If a poll is demanded as aforesaid it shall be taken forthwith and the result of the poll shall not prevent the continuation of a meeting for the transaction of any business other than the question on which the poll has been demanded. The demand for a poll may be withdrawn. Any poll duly demanded concerning the election of a Chairperson of a meeting, or on any question of adjournment shall be taken at the meeting.
- 11.16 The General Meeting at which a written poll is demanded shall appoint two [2] scrutineers who shall open the voting papers and report the result of the voting to the Chairperson and the Chairperson shall communicate the report to the meeting and this report shall be conclusive evidence of the result of the poll.
- 11.17 In the case of equality of votes the Chairperson both on a show of hands and at a poll shall have a second casting vote in addition to the vote to which the Chairperson is entitled as a member in favour of the status quo.
- 11.18 The Chairperson with the consent of those present and eligible to vote may adjourn the meeting and at the resumption of the adjourned meeting no business shall be transacted other than the business unfinished at the meeting from which the adjournment was made.
- 11.19 Minutes of all General Meetings of The Institute shall be recorded in proper books to be provided for the purpose in accordance with clause 9.6. The minutes of any General Meeting of The Institute shall be signed by the Chairperson of the next convenient Board Meeting and the recorded minutes shall then be sufficient record of the proceedings.

## **12 EXECUTIVE OFFICER**

- 12.1 One or more persons may be appointed by the Board to administer the affairs of The Institute to perform such duties and on such terms and conditions as it shall

determine from time to time. In the context of this Constitution the person(s) is (are) referred to as "Executive Officer (s)", but may not necessarily be called by that title in practice.

### **13 REGISTER OF MEMBERS**

13.1 The Executive Officer shall keep a register of all members containing such particulars as from time to time may be required by the Registrar of Incorporated Societies and the Board.

### **14 EXECUTIVE COMMITTEE**

14.1 In the absence of the appointment of an Executive Director, the Board shall appoint an Executive Committee comprising of the President, Vice President, Treasurer and Secretary to carry out the functions of the Executive Director. The roles and responsibilities of the members of the Executive Committee shall be described in the *By-laws* of The Institute.

14.2 The Executive Committee shall meet at least quarterly each year, at such times and places as it may elect and may meet in person or by other means at such other times upon the call of the President or of any two members of the committee. The committee shall report to the Board at its succeeding meeting any action taken by it subsequent to the last prior meeting of the Board.

14.3 The President shall be the Chairperson of the Executive Committee and shall preside at all meetings of the Executive Committee. The Vice-President shall act as Chairperson in the absence of the President.

14.4 The quorum of the meetings of the Executive Committee shall be the President or in his/her absence the Vice President and at least one other member.

14.5 The decisions of the Executive Committee shall be made by consensus and shall be referred to Board for resolution in the event of any disagreement.

14.6 Any reference to the Executive Director in this Constitution shall refer to the Executive Committee until such time an Executive Officer has been appointed by the Board.

14.7 The Executive Committee in consultation with the Chairpersons of the respective Committees shall present within 21 days following its appointment, an Annual Corporate and Operational Plan aligned to the approved Strategic Plan of The Institute to the Board for approval.

14.8 To encourage good governance practices, the role of the President in the Executive Committee shall be confined to supervision of delivery of the approved Annual

Corporate and Operational Plan in accordance with the Policies approved by the Board.

## **15 EXECUTIVE SUB-COMMITTEES AND OTHER BOARD SUBCOMMITTEES**

15.1 The Board shall approve the formation of Subcommittees and appointment of Chairpersons to assist the Executive Committee in carrying out its responsibilities. The Executive Committee shall approve membership of its Subcommittees. The roles and responsibilities of the Executive Subcommittees shall be described in the *Policy Document* of The Institute.

15.2 The Board shall approve the formation of other Committees or Subcommittees as it deems fit to assist in the performance of its roles and responsibilities and prescribe its purpose and objectives in the *Bylaws* of The Institute.

## **16 INSTITUTE BY-LAWS AND BRANCH RULES**

Board by resolution passed by a two-thirds majority of members of the Board appointed in accordance with clause 8.9 may make By-Laws and Branch Rules for the administration of the affairs of The Institute provided these do not conflict with this Constitution. The Board may suspend, alter, add to, or revoke the By-Laws or Branch Rules so made by a similar majority resolution.

## **17 PRECEDENCE**

15.1 In the event of inconsistency, the order of precedence shall be:

- (a) The Institute's Constitution
- (b) The Institute's By-Laws
- (c) The Branch Rules

## **18 LEGAL PROCEEDINGS**

18.1 The Board shall have the sole responsibility to initiate and conduct legal proceedings brought against any individuals or organisations by The Institute and to defend legal proceedings brought against The Institute or its officers being agents of The Institute. Notwithstanding anything to the contrary in this Constitution, a resolution of the Board to initiate legal proceedings must be passed by a two-thirds majority of those members of the Board appointed in accordance with clause 8.9.

## **19 ACCOUNTS AND AUDIT**

19.1 The financial year of The Institute shall end on 31<sup>st</sup> December.

19.2 When an organization outside Fiji is contracted to provide accounting services to The Institute the contract will provide for reporting and auditing to be of the same standard as is required as if the service was provided within Fiji.

19.3 An Auditor or Auditors shall be appointed by The Institute at the Annual General Meeting each year and shall hold office until the next Annual General Meeting and shall be eligible for re-appointment.

19.4 The Auditor or Auditors shall be members of the Fiji Institute of Accountants and may also be members of The Institute but a member of the Board shall not be eligible for election as Auditor.

19.5 It shall be the duty of the Auditor to report to members of The Institute whether the financial statements properly reflect the financial position of The Institute and the results of its activities for the year. A copy of these accounts together with the Auditor's report therein shall be submitted to each Annual General Meeting of The Institute.

19.6 The Board may fill any casual vacancy in the office of Auditor.

19.7 The Board shall also appoint an Internal Auditor to carry out internal audits in the operations of The Institute. The Internal Auditor shall have full access to all financial and non-financial records of The Institute and report directly to the Board or a Committee appointed by the Board.

19.8 The Board shall appoint an Audit Committee which shall be responsible for receiving reports of both the external and internal auditors of The Institute. The members of the Executive Committee shall not be members of the Audit Committee.

19.9 To maintain independence of the Audit Committee, the Board shall appoint at least one independent member to the Committee.

## **20 FUNDS AND PROPERTY**

20.1 The income and property of The Institute shall be titled in the name of The Institute and shall be held by the Board for the benefit of the Institute in accordance with the Board's obligations as set out in clauses 4.1 - 4.8 inclusive, clauses 5.1 - 5.12 inclusive and clause 8.5 and nothing in this paragraph shall be construed as derogating from the Board's responsibilities under paragraph 8.5.

20.2 Authorities for the handling of funds and operation of bank accounts shall be as required by the Board as set out in the By-Laws of The Institute from time to time, and held by the Executive Director who shall be the custodian of the funds.

## **21 COMMON SEAL**

21.1 The common seal shall be kept in the custody of the Executive Director or other member of the Board as nominated by, and agreed by a resolution of, the Board.

21.2 The common seal of The Institute shall only be affixed to any document with the approval of a majority of the members of the Board appointed in accordance with clause 8.9, such action to be recorded in the minutes of the next Board meeting at which it shall be reported.

## **22 WINDING UP**

22.1 Authority for the liquidation of The Institute shall be by resolution at a Special General Meeting passed by a two-thirds majority of such members voting in person or by proxy. Such a Special General Meeting shall be called in accordance with clause 10.1, 10.5 or 10.6 specifying the intention to propose the resolution to put The Institution into liquidation. Upon liquidation all surplus funds of The Institute shall be paid to such other Institutes having objectives similar to the objectives of The Institute and in no way may the funds be returned to the members of The Institute.

## **23 INDEMNITY OF OFFICERS**

23.1 No officer of The Institute shall be liable for the acts, receipts, neglects, or defaults of any other officer of The Institute or for any loss occasioned by any error of judgement, or oversight on their part, or for any loss, damage, or misfortune whatever which shall happen in the execution of the duties of their office, or in relation thereto, unless the same happen through their own willful default or dishonesty.

## **24 ALTERATION OF CONSTITUTION**

24.1 This Constitution or any amended Constitution for the time being in force may be altered or replaced by a new Constitution only by the Institute at a Special General Meeting. A resolution altering or replacing the Constitution shall be passed by a two-thirds majority of such members entitled to do so who vote in person or by proxy after proper notice specifying the intention to propose such a resolution has been duly given in accordance with clause 10.1, 10.5 or 10.6.

24.2 Nothing whether contained in the Constitution for the time being in force or otherwise shall be construed as implying or creating any privilege, priority or right in favour of any member so as to limit the power of The Institute at any time, or rescind any clause of the Constitution, or to add any clause thereto, provided that no addition to, or alteration, or rescission of the clauses of the Constitution shall be approved if it in any way affects clause 20.1 without the approval of the Office of the Chief Registrar.



**THE INSTITUTE OF INTERNAL AUDITORS  
FIJI INCORPORATED  
BY-LAWS**

## **MEMBERSHIP**

1.1 Membership Classes and Designations Individual membership classifications shall be determined by the Board (hereinafter referred to as "the Board") on receipt of a Membership Application.

### **(a) Honorary Fellow**

The classification of HONORARY FELLOW of The Institute of Internal Auditors Fiji Incorporated ("The Institute") may be awarded by the Board to those persons who have made a significant contribution to the development and progress of the profession of Internal Auditing in Fiji or elsewhere. Subject to the limitations detailed in this clause of the By-Laws.

Nominations are to be made in writing to the Executive Director for submission to the Membership Committee who will make recommendations to the Board at its next meeting and are subject to the following criteria:

- (i) The award is the highest award The Institute can make.
- (ii) The award is limited to twelve [6] persons at any one time.
- (iii) Non - members carry no voting rights in The Institute.
- (iv) The award carries the designation of (Hon) IIA(Fiji)
- (v) The award is subject to approval by all members of the Board present at a duly constituted meeting.
- (vi) No membership fee is payable

### **(b) Fellow**

The classification FELLOW of The Institute may be awarded by the Board to those who hold the classification of "Associate" who have performed meritorious service to The Institute. Subject to the limitations detailed in this clause of the By-Laws.

Nominations are to be made in writing to the Executive Director for submission to the Membership Committee who will make recommendations to the Board at its next meeting and are subject to the following criteria:

- (i) The award of Fellow will be limited to 15% of total membership of The Institute.
- (ii) Nomination by any five [5] members of The Institute.
- (iii) Full voting rights accorded. Full Membership fee payable.
- (iv) The award is subject to approval by all members of the Board present at a duly constituted meeting.
- (v) The award carries the designation of FIIA (Fiji) and such designation will be lost if membership of The Institute is not maintained.

### **(c) Associate**

The classification of ASSOCIATE of The Institute may be awarded by the Board to those members who meet the qualification criteria required and detailed in this clause of the By-Laws.

Nominations are to be made in writing to the Executive Director for submission to the Board at its next meeting and are subject to the following criteria:

- (i) Have completed at least two [2] years as an IIA member and at least two [2] years relevant internal auditing experience supported by the applicants CV and job description( verified by the applicants manager) AND
- (ii) (a) have passed the Certified Internal Auditor examination; OR  
(b) have other qualifications as may be deemed appropriate and approved by all members of the Board present at a duly constituted meeting of the Board. Such approved qualifications form part of these By-Laws and shall be incorporated into a policy document. OR
- (iii) Members of good standing who at the 15th December 2011 had been a member of the Institute for two years but may not satisfy the tertiary qualification requirements”( Grandfather clause)”
- (iv) Full voting rights accorded. Full membership fee payable.
- (v) The classification of Associate Member carries with it the designation AIIA (Fiji).

**(d) Qualified Member**

The classification of QUALIFIED MEMBER of The Institute may be awarded by the Board to those members who have satisfied the qualification criteria required and detailed in this clause of the By-Laws.

- (i) members who have satisfied the qualification requirements and have been granted approval to use the **CIA,CCSA,CFSA** or **CGAP** designations by the IIA governing body
- (ii) Full voting rights accorded. Full membership fee payable

**(e) Member**

The classification of MEMBER may be awarded by the Board to those who satisfy the following criteria:

- (i) Individuals who have a direct jurisdiction over Internal Audit activities or who are engaged as Internal Auditors but who do not qualify as an Associate; OR
- (ii) Corporate officers, Chartered Accountants and others who are employed in fields related to Internal Auditing.
- (iii) The classification of Member carries with it the designation MIIA (Fiji).

- (iv) Applications to be supported by 2 references ( one of which must be the applicant's manager or an existing financial member of IIAFiji or other national IIA body)
- (v) Full voting rights accorded. Full membership fee payable

**(f) Educational Member**

The classification of EDUCATIONAL MEMBER may be awarded by the Board to those individuals principally employed as educators at Colleges, Technical Institutes and Universities.

- (i) Applications to be supported by 2 references (one of which must be the applicant's manager or an existing financial member of IIA Fiji or other national IIA body)
- (ii) Full voting rights accorded. Reduced (25%) membership fee payable

**(g) Student Member**

The classification of STUDENT MEMBER may be awarded by the Board to those individuals principally engaged full time in the study of Internal Auditing or related courses at Colleges, Technical Institutes or Universities who cannot qualify as an Associate, Member or Educational Member. Proof of student status needs to be presented on application. No voting rights. Reduced (25%) membership fee payable,

**(h) Retired Member**

The classification of RETIRED MEMBER is open to anyone who has been a member of good standing, including Fellows, Qualified and Associate, of The Institute and who has retired.

- (i) Retired members may not perform any form of internal auditing and may be required to satisfy membership and/or continuing professional development requirements that are in place at the time they reapply
- (ii) Full voting rights accorded. Reduced (25%) membership fee payable

**(j) Life Member**

The classification of LIFE MEMBER may be awarded by the Board to Honorary Fellows, Fellows, Associates, Members, Educational Members or Retired Members, who have contributed significantly to the cause of Internal Auditing in Fiji. Subject to the limitation of this clause of these By-Laws.

Nominations are to be made in writing to the Executive Director for submission to the Board at its next meeting and are subject to the following criteria:

- (i) Life Members will be aged 55 and over.

- (ii) The award will be limited to 5% of total membership of The Institute.
- (iii) Life Members retain any designation that they held prior to the award of Life Membership.
- (iv) The award is subject to approval by all members of the Board present at a duly constituted meeting 1.2 Admissions/Nominations Subcommittee
- (v) Decisions relating to the classification of members is the responsibility of the Board or a subcommittee specifically set up by the Board for that purpose.
- (vi) Specific procedures to incorporate this shall be created as a policy document 1.3 Continuing Professional Development Requirements
- (vii) The Board shall establish Continuing Professional Development requirements and Associates and Fellows will be required to meet those requirements to enable that level of membership to be retained.

## **2 FEES AND SUBSCRIPTIONS**

- 2.1 Subscriptions shall be set by the Board and shall be chargeable to members on the 1<sup>st</sup> day of the financial year. The due date for the payment for the purposes of clause 6 of the Constitution shall be the last day of the first month of the financial year.
- 2.2 Applications for membership with the appropriate fee shall be forwarded to the Executive Director for action. Specific procedures to incorporate this shall be created as a policy document.
- 2.3 Annual subscriptions shall be paid directly to The Institute at its registered address.
- 2.4 A Branch Committee may recommend to the Board the reduction of the annual subscription or any arrears thereof of any member on account of ill health or other sufficient reason.

## **3 POLICIES AND PROCEDURES**

- 3.1 The Executive Director/Committee shall prepare and submit Policies which are critical for the operation of The Institute to the Board for approval.
- 3.2 Policies and Procedures adopted by the Board from time to time for the guidance and facilitation of the operations of the Board and The Institute as a whole, shall be held by the Executive Director.
- 3.3 A copy of all such Policies and Procedures as they affect Branches shall be incorporated into a Branch Membership manual. Two copies shall be supplied to Branches and held by the Branch Committee.
- 3.4 The Policies and Procedures shall be made available by the Executive Director or the Branch Committee upon request to any member who wishes to sight them.

3.5 Nothing in the Policies and Procedures shall take precedence over the Constitution, By-Laws or Branch Rules of The Institute.

#### **4 PROFESSIONAL DEVELOPMENT**

4.1 The Board will consider financial and other support (as appropriate) for Branch activities for the professional development of members.

#### **5 BOARD/MANAGEMENT COMMITTEES AND SUBCOMMITTEES**

5.1 Committees and subcommittees may be set up within an organizational structure established by the Board. Each shall comprise one or more persons and the Board may delegate responsibility thereto subject to:

- (a) Reporting of action taken to the next appropriate Board meeting.
- (b) A member having the right of appeal to the Board in respect of any decisions made.
- (c) The specific rules of a Management, Board Committee or subcommittee may be created as a Policy Document.
- (d) Membership of Committees and subcommittees of the Board need not be confined to members of the Board. Committees or subcommittees so staffed will report to the Board through a member of the Board designated for that purpose.

#### **6 CODE OF ETHICS**

6.1 The Institute, registered as a national affiliate with The Institute of Internal Auditors Inc. has adopted the Code of Ethics issued by The Institute of Internal Auditors Inc. and reference in that document to the Board of Directors is deemed to refer to the Fiji Board of The Institute.

#### **7 KEY ROLES AND RESPONSIBILITIES OF OFFICE HOLDERS**

##### **7.1 PRESIDENT**

- (i) Serve as the main point of contact between The Institute and the Board.
  - (ii) Serve as the main point of contact between The Institute and IIA Headquarters (HQ).
  - (iii) Preside at all meetings of the Executive Committee.
  - (iv) Enforce the *Bylaws* of both The IIA and The Institute.
  - (v) Appoint all committee members, except as limited by the *Chapter Bylaws*.
  - (vi) Establish The Institute goals based on input from the Board and committees.
  - (vii) Identify and implement services for The Institute members to serve the needs of the membership.
1. Ensure a succession plan by identifying future leaders for critical positions.

2. Chair a transitional meeting at the end of The Institute's financial year to transition outgoing and incoming officers.

#### **VICE PRESIDENT (PRESIDENT-ELECT)**

1. Perform the duties of the president in the absence or disability of the president.
2. Manage the activities of committees reporting to the vice president.
3. Advise and assist the president in staffing The Institute's committees.
4. Assume primary responsibility for education programs, including coordination of The Institute's events such as meetings, seminars and conferences.
5. Perform other duties as assigned by the president.

#### **SECRETARY**

1. Prepare, publish, and maintain all minutes of meetings of the board, its subcommittees and the Executive Committee.
2. Maintain The Institute's membership records.
3. Coordinate publication and mailing lists for meeting notices, newsletters, and directory.
4. Establish communication flow concerning The Institute's member issues among all committees.
5. Notify members of all The Institute's events.
6. Perform as corresponding secretary for The Institute.


#### **TREASURER**

1. Maintain The Institute's financial records and receive/disburse The Institute's funds as authorized by the board.
2. Prepare a preliminary budget at the beginning of the financial year based on input from committees for approval by the board.
3. Prepare monthly financial reports with comparative budget figures for presentation to the board by the 15<sup>th</sup> of the subsequent month.
4. Make financial records available to The Institute's auditor and submit independently reviewed financial reports to IIA Headquarters (HQ) as required.
5. Ensure a sound financial plan for The Institute's funds with the approval of the board or as authorized by the *Chapter Bylaws*
6. File required financial documents with the appropriate legal entities or taxing authorities, such as the Fiji Revenue and Customs Authority.
7. Deposit all funds received within one business day of the meeting.

#### **INTERNAL AUDITOR**

1. Prepare Annual Internal Audit Plan for review and endorsement by Board.
2. Carry out audits as per approved audit plan.
3. Prepare reports following completion of audits, obtain comments from Executive Committee where required and submit final report to Board.
4. Prepare an annual report on the system of internal controls.

Approved and adopted by the Annual General Meeting of The Institute held at the Intercontinental Resort & Spa, Natadola, Nadi on the 3<sup>rd</sup> day of November 2012.

**CERTIFIED:**   
President (signature)

AJAY NAND  
Name

  
Secretary (signature)

PRETTY PRITIKA  
Name