

Bakersfield Chapter Bylaws Last Revised July 2002

ARTICLE I - NAME AND PURPOSE

- (1) **Name.** The name of this organization is the Bakersfield Chapter, hereinafter called the Chapter, of the California Society of Certified Public Accountants, hereinafter called CalCPA).
- (2) **Purposes.** The purposes of this Chapter are identical with those of CalCPA as expressed in Article I(2) of the Bylaws of CalCPA, . As a branch or division of CalCPA, the Chapter shall implement the policies and programs of CalCPA at the local level for the benefit and welfare of the Chapter members and the profession as a whole.

ARTICLE II - MEMBERSHIP

- (1) **Membership.** There shall be no membership in the Chapter separate and distinct from membership in CalCPA. The members of the Chapter shall be those members of CalCPA assigned to it.
- (2) **Secondary Chapter Members.** Members for whom the Bakersfield Chapter is their secondary chapter, shall be entitled to serve as a chapter leader only in the capacity of a committee/interest group chair or a discussion group leader.

ARTICLE III - DUES AND ASSESSMENTS

- (1) **Dues.** The Chapter shall not collect any fees or dues except as provided in the bylaws of CalCPA .
- (2) **Fiscal Year.** The fiscal year of the Chapter shall begin on May 1 and shall end on April 30 of the succeeding year. The standard operation year shall begin on June 1 and shall end on May 31 of the succeeding calendar year.
- (3) **Assessments.** The Board of Directors of the Chapter shall have the right to propose assessments. Such action shall not be taken unless notice thereof has been incorporated in the notice for the Board meeting at which the assessment is proposed. If such proposal is approved by the majority of Directors present, the Chapter President shall call a meeting of the Chapter and the Secretary shall thereupon send a notice to the Chapter members, setting forth the proposed action of the Board of Directors. Alternatively, the Board of Directors may conduct a written ballot of the entire membership of the Chapter, under rules established by the Board of Directors. The Board of Directors shall then be governed by the majority of votes received, and if carried, such assessments shall be levied and collected by the Chapter. Only those members who would be subject to assessment by CalCPA shall be subject to assessment by the Chapter.
- (4) **Gifts.** The Chapter may also receive voluntary contributions for local projects, including but not limited to scholarships funds, sponsorships, and drawings.

ARTICLE IV - CalCPA

- (1) **CalCPA Bylaws.** The Chapter shall be self-governing, but shall not have or adopt bylaws which are in conflict with the bylaws of CalCPA. Chapter bylaws and any amendments thereto or changes therein shall not be effective unless and until ratified by CalCPA Council. Any bylaws of the Chapter inconsistent with CalCPA bylaws shall be declared void by CalCPA Council.
- (2) **Chapter Representation on CalCPA Council.** As specified in CalCPA bylaws Article

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VI, Section (a), Subsections (1) and (2), the Chapter shall be entitled to two CalCPA Council representatives, elected for one-year terms; the Chapter shall be entitled to one additional CalCPA Council member for every full 1000 members.

- (3) The determination of the number of members in the Chapter shall be made as of April 30 of the year immediately preceding the year of election.
- (4) Chapter Representatives to Council shall be elected concurrently with Chapter Officers and Directors as specified in Article XI, Section (6) of these Bylaws.

ARTICLE V - MEETINGS OF THE CHAPTER

- (1) **Annual Business Meeting.** The Chapter may choose to hold an annual business meeting of the Chapter members within ninety (90) days after the beginning of the calendar year on such day and at such place and time as the Board shall designate. This meeting shall be for the purpose of the election of officers and directors for the next operating year.
- (2) **Installation of Officers.** The Chapter may choose to hold a meeting for the purpose of installing officers and directors at the end of each operating year.
- (3) **Special Meetings.** Special Chapter meetings may be called at any time by the Chapter President or a majority of the Directors and shall be called by the secretary upon the written request of not less than twenty (20) of the Chapter members entitled to vote, and shall be held at such place and time as the Board of Directors shall designate. Any such special meeting shall be held at a time fixed by the Board of Directors but not less than 30 days nor more than 90 days after receipt of the request for the meeting. At such special meeting no business shall be transacted except that specified in the call thereof.
- (4) **Quorum.** A quorum for the valid conduct of business at any Chapter meeting shall exist upon the presence, in person or by proxy, of twenty (20) members, represented in person or by proxy. If a quorum of the members shall not be present within 30 minutes after the time appointed for the commencement of such business meeting, that meeting shall be considered adjourned.
- (5) **Adjournment.** The affirmative vote of a majority of the members present at any Chapter meeting shall be sufficient to adjourn the meeting to be reconvened at a specified date, time and place. The secretary shall send notice to all members of the Chapter of such adjournment and the specified date, time and place at which the meeting shall be reconvened.
- (6) **Notices of Meetings.** Written notice of all meetings of the Chapter shall be sent to every member of the Chapter at the member's registered address not less than 30 nor more than 90 calendar days prior to the date of the meeting. The notice shall state all matters to be voted upon at the meeting. The Chapter shall determine how the notice is to be given to members, consistent with applicable legal requirements.
- (7) **Record Date.** The Chapter shall determine the record date for the purpose of determining the members entitled to notice of and to vote at a meeting, as provided by law.
- (8) **Voting.** A vote shall be taken on each motion or resolution presented to the membership at each Chapter meeting at which a quorum is present. The affirmative majority of the votes cast, in person or by proxy, shall be sufficient for the adoption of any motion or resolution voted upon, except as otherwise provided in these Bylaws. The members present at any meeting or the Chapter Board of Directors, may direct that a motion or resolution be submitted by mail, or by such other method as may be established by the Chapter Board in conformity with applicable law, to each member entitled to vote thereon and that such vote thereon be

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taken in lieu of a vote at a meeting of the Chapter as provided in Section (11) of this Article V - Action Without Meeting.

- (9) **Suspended Members.** A CPA member suspended for any cause shall not be qualified to vote on any matter of the Chapter.
- (10) **Proxies.** All members of the Chapter in good standing shall be entitled to vote at any Chapter meeting, but no member may vote more than two proxies at each Chapter meeting. All proxies must be in writing and signed by the member and must state the name of the Chapter member to whom the proxy is given.
- (11) **Action Without Meeting.** In addition to the procedures set forth in Section (8) - Voting, of this Article V, any action which may be taken at the Annual Business Meeting or at a special meeting of Chapter members may be taken without a meeting if the Chapter Board of Directors distributes a written ballot to every Chapter CPA member entitled to vote on the matter, in accordance with applicable law. Approval by written ballot pursuant to this Section V, shall be valid only when the number of votes cast by ballot within 30 days of submission of the ballot equals or exceeds the quorum required to be present at a meeting authorizing the action, and the number of approvals equals or exceeds the number of votes that would be required for approval at a meeting at which the total number of votes cast was the same as the number of votes cast by ballot.

ARTICLE VI - BOARD OF DIRECTORS

- (1) **Representation on Board.** The governing body of the Chapter shall be a Board of Directors consisting of the officers, six elected directors and the immediate past Chapter President.
- (2) **Term of Office.** The Six directors serve two-year terms. Three of the six directors shall be elected annually for a term of two (2) years, or until their successors are elected. Directors shall take office on June 1 of the year they are elected.
- (3) **Vacancies.** If a vacancy occurs among the directors during their term by reason of death, resignation, or otherwise, the Board shall appoint a member of the Chapter to fill the vacancy for the un-expired term of office..
- (4) **Removal from Office.** Any director may be removed upon the affirmative vote of two-thirds of the members of the Chapter present, in person or by proxy, at any duly noticed Chapter meeting at which a quorum is present, provided such action shall not be taken unless adequate notice thereof shall have been included in the notice of the meeting.
- (5) **Responsibilities..** The Board of Directors shall have general charge and control of the affairs, funds and property of the Chapter and shall carry out the purposes of the Chapter in accordance with these Bylaws, but shall have no authority to alter, amend, or rescind any motion or resolution duly adopted at any Chapter meeting or pursuant to any balloting by mail of the entire membership of the Chapter.
- (6) **Conduct of Meetings.** The Board of Directors shall adopt rules and procedures for the conduct of its meetings and the transaction of its business including, but not limited to, provisions for voting by written ballot.
 - a) **Minutes.** The Board shall keep a record of its proceedings and such record shall be available for inspection by any member of the Chapter at all reasonable times after it is

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compiles. The Secretary of the Chapter shall timely distribute copies of the minutes of each Chapter Board Meeting to the Chapter Board of Directors.

- b) **Quorum.** A majority of the members of the Chapter Board of Directors shall constitute a quorum for the transaction of the business of the Chapter.
 - c) **Adjournment.** A meeting may be adjourned as rescheduled to another time or place by vote of a majority of the Chapter Board members present whether or not a quorum is present. If the postponement is for more than 24 hours, then notice of the new time or place shall be given to all members of the Chapter Board of Directors, including those not present at the time of adjournment.
- (7) **Call for Meetings.** Meetings may be held upon the call of the President or of any four Directors at such time and place as may be specified in the call, which time shall be seven days or more after notice is given. The Chapter Board of Directors may fix the time and place of regular meetings, and such meetings may be held at the time and place fixed without further notice or call.
 - (8) **Adoption of Motion or Resolution.** Except as otherwise specifically provided in these bylaws, the affirmative vote of a majority of the Board members present shall be necessary and sufficient to adopt any motion or resolution.
 - (9) **Written Opinion of Members.** The Board, present at any meeting of the Chapter Board, may request a written opinion of the members of the Chapter on any matter in respect to which a written expression of opinion may be desired, but such expression of opinion, as a result of such written opinion shall not be binding on the Board of Directors of the Chapter as a formal vote.

ARTICLE VII - OFFICERS

- (1) **Officers.** The officers of the Chapter shall be a president, a first vice president, a vice-president, secretary/treasurer, and the Immediate Past Chapter President, all of whom shall be members of the Chapter.
- (2) **Election.** The officers shall be elected at the annual business meeting of Chapter members, or as specified in Article V, Section (11) - Action Without Meeting, in each year, concurrently with the election of the directors and shall hold office from June 1 until May 31, or until election and qualification of their respective successors.
- (3) **Vacancy.** If a vacancy occurs in an office by reason of death, resignation, or otherwise, the Board shall appoint a member of the Board to fill such vacancy for the remainder of the term.
- (4) **Duties of President.** In addition to the rights, duties and obligations prescribed elsewhere in these Bylaws, the president shall preside at all meetings of the Chapter and of the Board; shall enforce the Bylaws of the Chapter; may conduct such correspondence as the President and the Board of Directors may consider to be in the best interests of the Chapter; and shall perform all executive and other duties ordinarily appertaining to the office of President.
- (5) **Absence of the President.** In the event of the absence, disability or refusal of the President to act, the First Vice President shall act in the President's stead. In the further event of the absence, disability or refusal of the President and First Vice President to act,

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the Board of Directors shall designate one of the other elected officers to act. In the further event of the absence, disability or refusal of other elected officer to preside, one of the members of the Board of Directors shall be selected to preside.

- (6) **Duties of Secretary.** The position of Secretary and Treasurer may be concurrently held by the same member. The secretary shall cause notice to be given of all business meetings of the Chapter and of the Board of Directors, and shall cause a record of the proceedings of each such meeting to be made and all matters for which a record shall be ordered.
- (7) **Duties of Treasurer.** The position of Secretary and Treasurer may be concurrently held by the same member. The Treasurer shall be responsible for the oversight of the financial activities and transactions of the Chapter. The Treasurer shall perform duties associated with deposits and accounts payable as deemed necessary by the Chapter Board of Directors. The Treasurer shall report to the Chapter Board at each meeting and said report shall contain the information specified by the Chapter Board. All accounts and reports shall be subject to inspection by any member of the Board of Directors.
- (8) **Chapter Financial Records.** The Chapter Treasurer shall be responsible to report to CalCPA the financial activities of the Chapter. CalCPA shall be responsible for providing the Chapter records of such activities for report to Chapter Board members.
- (9) **Removal from Office.** Any officer may be removed upon the affirmative vote of two-thirds of the members of the Chapter present, in person or by proxy, at any duly noticed Chapter meeting at which a quorum is present, provided such action shall not be taken unless adequate notice thereof shall have been included in the notice of the meeting.

ARTICLE VIII - BUDGET

- (1) **Annual Budget.** The Chapter shall each year, during the fall, select a Budget Committee and shall prepare a budget for the following fiscal year, showing all amounts to be appropriated for the purposes, For review and approval by the Charter Board of Directors and submission by December 1 to CalCPA's Finance Committee, or on such date as is determined by CalCPA's Finance Committee. The Chapter Budget Committee shall consist of at least the current President, the First Vice President, the Vice President and the Treasurer. Upon approval by CalCPA's Financial Committee and CalCPA Council, the budget will be submitted to the Chapter Board of Directors for adoption.
- (2) **Adjustments and Unexpended Appropriations.** The president and treasurer may adjust line items within the annual budget during the fiscal year to which such budget applies, subject only to ratification by a majority of the Board. Unexpended appropriations shall lapse at the end of each fiscal year and shall not be carried forward.

ARTICLE IX - COMMITTEES/INTEREST GROUPS

- (1) **Committees/Interest Groups.** The Board of Directors, or the Chapter President, at the request of the members of the Chapter, may designate from time to time such committees/interest groups as may be necessary or desirable to carry out any of the purposes of the Chapter. The president may specify the number of members to serve on and the duties of each such committee/interest group, provided that all committee/interest group purposes and duties shall be consistent with the policies of CalCPA.
- (2) **Appointments.** The President shall annually designate the members of each committee/interest group, including the nominating committee (as provided in Article X,

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below), and shall designate the chairperson of the committee. The president or his designee shall be a member "ex-officio" of every committee/interest group except the nominating committee.

- (3) **Removals.** The president shall have the power to remove the chairperson and any member(s) of each committee/interest group except the nominating committee.

ARTICLE X - NOMINATIONS

- (1) **Nominating Committee Composition.** The nominating committee shall consist of no less than three members appointed each year by the President of the Chapter designating one of them chairperson, and approved by the Board of Directors. No director or officer serving on the Board shall be eligible to serve on the nominating committee, nor shall any member of the Chapter be eligible to serve more than two consecutive annual terms on the nominating committee. No member of the nominating committee shall be eligible for nomination as an officer or director to serve during the next succeeding fiscal year.
- (2) **Committee Report.** The duties of the nominating committee shall be to nominate, from among the members of the Chapter other than themselves, those members to serve during the next succeeding fiscal year as the Chapter's officers, directors and CalCPA Council Representatives. . All such nominations shall be made upon the affirmative vote of at least two-thirds of the members of the committee and shall be filed with the secretary of the Chapter not later than 1st day of December in each year.
- (3) **Notice** Nominations made by the committee and filed with the Secretary shall be provided to the members of the Chapter, under rules established by the Chapter Board, but not later than the 15th day of February in each year.
- (4) **Nominations by Members.** Ten or more members of the Chapter may nominate a candidate for Chapter Board officer or director. Such nominations must be filed in writing with the secretary not later than The 15th day of January in each year.
- (5) **Close of Nominations.** Notice of nominations for officers, directors and chapter representatives to CalCPA Council shall close not later than the 15th day of January in each year.
- (6) **Elections.** Officers, Directors, and CalCPA Council Representatives shall be elected at the annual business meeting held within ninety(9) days after the beginning of the calendar year, refer to Article V, Section (1). Alternatively, if established by the Chapter Board, elections may also take place by written ballot or such other method established by the Chapter Board as set forth in Article V, Section (8) of these bylaws.
- (7) **Consent.** The consent of nominees proposed by the committee on nominations or by other members, as herein provided, shall be obtained before forwarding such nominations to the Secretary.

ARTICLE XI - AMENDMENTS

- (1) **Proposed Amendments, Voting on Amendments, Mail Ballots.** These Bylaws shall be amended by the same procedures as are provided for amendment of the Bylaws of CalCPA in Article XII.

ARTICLE XII - MISCELLANEOUS

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- (1) **Parliamentary Procedure.** The rules contained in the current edition of "Robert's Rules of Order Newly Revised" shall govern the Chapter in all cases to which they are applicable and in which they are not inconsistent with these bylaws and any special rules of order the Chapter may adopt.