

Channel Counties Chapter Bylaws Revised July 2002

ARTICLE I - NAME AND PURPOSE

- (1) **Name.** The name of this organization is the Channel Counties Chapter, hereinafter called the “Chapter” of the California Society of Certified Public Accountants, hereinafter called “CalCPA”.
- (2) **Purpose.** The purposes of this Chapter are identical with those of CalCPA as expressed in Article I (2) of the Bylaws of CalCPA, and as a branch or division of CalCPA shall implement the policies and programs of CalCPA at the local level for the benefit and the 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 include only those members of CalCPA assigned to it.
- (2) **Secondary Chapter Members.** Members for whom the Channel Counties 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 April 30 of the succeeding calendar year. The standard operating year shall begin on June 1 and shall end on May 31st.
- (3) **Assessments.** The Board of Directors of the Chapter shall have the right to propose assessments, provided such action shall not be taken unless notice thereof shall have been incorporated in the notice for the meeting at which the assessment is proposed. If such proposal is approved by the majority of directors present, in person or by a written proxy to one or more officers of the Chapter, the secretary shall thereupon call a meeting of the Chapter, setting forth the proposed action of the Board of Directors. Alternatively, the Board of Directors may conduct a ballot by mail 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 scholarship funds and endowment funds.

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

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by CalCPA Council. Any bylaws of the Chapter inconsistent with the CalCPA bylaws shall be declared void by CalCPA Council.

- (2) **Chapter Representation on CalCPA Council.** As specified in CalCPA Bylaws Article VI, Section (a), subsections (1) and (2), the Chapter shall be entitled to two CalCPA council members and one additional CalCPA member for every full 1,000 members elected for two year terms.
- (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 representative to council shall be elected concurrently with Chapter Officers and Directors as specified in Article XI, section (5) 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 in May or June of each year or on such day and place as the Board of Directors shall designate. This meeting shall be for the purpose of the election of officers and directors for the 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.** Other meetings may be called at any time by the Chapter president or by a majority of the directors and shall be called by the secretary upon the written request of not less than 5% of the total Chapter members entitled to vote, to be held at such place 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 thirty days nor more than sixty 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.** At any business meeting of the Chapter, the presence of twenty members represented in person, or by proxy, shall constitute a quorum. If that number is not present within thirty minutes after the time appointed for such a business, such meeting shall be considered adjourned.
- (5) **Adjournment.** The affirmative vote of a majority of the members present may adjourn the meeting to be reconvened at a specified date, and the secretary is required to send to all members of the Chapter notice of such adjournment and said new meeting date.
- (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 ten (10) or more than ninety (90) days prior to the date of the meeting. The notice shall state the 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.

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- (8) **Voting.** A vote shall be taken on each motion or resolution at each meeting, and an affirmative majority of the votes cast in person or by proxy shall be sufficient for the adoption of any motion or resolution, provided there is a quorum present, 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 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 taken in lieu of a vote at a meeting of the Chapter as provided in Section (11) of this Article V.
- (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 by proxy at any Chapter meeting, but no member may vote more than four such proxies. All proxies must be in writing and signed by the member and must state the name of the member to whom the proxy is given.
- (11) **Action Without Meeting.** In addition to the procedures set forth in Section (8) of this Article V (Voting), 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 or votes cast was the same as the number of votes cast by ballot.

ARTICLE VI - BOARD OF DIRECTORS

- (1) **Representation on Board of Directors.** The governing body of the Chapter shall be a Board of Directors consisting of the officers, three elected directors, and the immediate past President of this Chapter
- (2) **Term of Office.** Three directors shall be elected at each annual meeting of the Chapter for a term of one year, 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 the year by reason of death, resignation, or otherwise, the Board may appoint a member of the Chapter to fill the vacancy until the next annual meeting.
- (4) **Removal from Office.** Any director may be removed by a two-thirds vote of the members of the Chapter present in person, or represented by proxy, at any duly held meeting of the Chapter, provided such action shall not be taken unless notice thereof shall have been incorporated in the notice for the meeting.
- (5) **Responsibilities.** The Board of directors shall have general charge of and control of the affairs, funds and property of the Chapter and shall carry out the purposes of the

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chapter in accordance with these Bylaws; but the Board shall not alter, or amend, or rescind any resolution or notice duly adopted at a business meeting of the Chapter.

- (6) **Conduct of Meetings.** The Board of Directors shall adopt rules and procedures for the conduct of its meetings and business transactions including 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, upon written request. 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 business of the Chapter.
 - (c) Adjournment. A meeting may be adjourned and 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 any of the Board of Directors at such time and place as may be specified in the call. The 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 for such purpose 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 Directors 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 mail canvass 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, First Vice President, Second Vice President, Secretary and Treasurer, and the immediate Past President of the Chapter, all of whom shall be members of the Chapter.

There shall be an assumed progression of officer leadership to President as follows:

President
First Vice President
Second Vice President
Secretary
Treasurer

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- (2) **Election.** The officers shall be elected at the annual business meeting of Chapter members or as specified by Article V, Section (11), concurrently with the election of 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 may appoint a member of the Board of Directors to fill the vacancy until the next annual meeting.
- (4) **Duties of President.** In addition to the duties and prerogatives prescribed elsewhere in these Bylaws, the president shall preside at all meetings of the Chapter and of the Chapter Board of Directors; 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 the first vice president to act, the second vice president shall act in the president's stead. In the further event of the absence, disability or refusal of the president, first vice president and second vice president to act, 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 officers to preside, one of the members of the Board of Directors shall be selected to preside.
- (6) **Duties of Secretary.** The secretary shall give notice of all business meetings of the Chapter and of the Board of Directors; shall cause a record of the proceedings at all such meetings to be made and of all matters of which a record shall be ordered; and shall cause a register to be kept of the name, residence and business addresses of the members of the Chapter.
- (7) **Duties of the Treasurer.** 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.

ARTICLE VIII - BUDGET

- (1) **Annual Budget.** The President, the First Vice President, and the Treasurer shall, each year, prepare a budget for the following year, showing all amounts to be appropriated for the purposes of the Chapter for review by the Chapter Board of Directors in November and submission to CalCPA's Finance Committee by December 1 or on such date so requested by CalCPA's finance committee. Upon approval by CalCPA's Finance 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 budget during the year, subject to approval and adoption

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by the Chapter Board of Directors. 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 committees deemed desirable to carry out the purposes of the Chapter. The president may specify the number of members to compose each such committee/interest group and the duties thereof. The purpose and duties of such committees/interest groups shall be consistent with CalCPA's policies.
- (2) **Appointments by President.** The president shall annually designate the personnel of every committee/interest group and at the time of appointment of a committee/interest group shall designate the chairperson of the committee/interest group. The president of the Chapter shall be a member "ex-officio" of every committee/interest group except the Nominating Committee. (See Article XI.)
- (3) **Removals by President.** The president shall have the power to remove the chairperson and any member of each and every committee/interest group except the Nominating Committee.

ARTICLE X - 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 XI - NOMINATIONS

- (1) **Committee. (Composition.)** The committee on nominations shall consist of three members, the Past President, current President and First Vice President. The First Vice President will be a non-voting member.
- (2) **Committee Report.** The duties of the committee shall be to nominate Officers and Directors and the Chapter representatives to the CalCPA Council by an affirmative vote of at least two-thirds of the Committee members. The Report of the Committee shall be filed with the Secretary and given to the Board on or before February 15 of each year
- (3) **Notice.** Nominations for Officers and Directors 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 February 15 of each year.
- (4) **Nominations By Members.** Five (5) members or more may nominate a candidate for Chapter Board officer or director. Such nominations must be filed with the Secretary of the Chapter not later than the 15th day of January in each year.
- (5) **Elections.** Officers and directors and the Chapter representatives to CalCPA Council members shall be elected at the annual business meeting as described in Article V, Section (1) of these Bylaws

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ARTICLE XII - MISCELLANEOUS

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