

Fresno Chapter Bylaws Revised July 2002

ARTICLE I - NAME AND PURPOSE

- (1) **Name.** The name of this organization is the Fresno 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 be those members of CalCPA assigned to it.
- (2) **Secondary Chapter Members.** Members for whom the Fresno 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 calendar year. The operations year of the Chapter shall begin on June 1 and shall end on May 31.
- (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 at a Chapter board meeting, in person or by a written proxy to one or more officers of the Chapter, the Secretary shall thereupon call a meeting of the Fresno Chapter, setting forth the proposed action of the Board of Directors. Alternatively, the Board of Directors may conduct a ballot by mail or fax 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 fund donations and endowment fund donations.

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 the CalCPA Council. Any Bylaws of the Chapter inconsistent with CalCPA Bylaws shall be declared void by the 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 staggered two-year terms – one (1) beginning one year, and one (1) beginning the next year; the Chapter shall be entitled to one additional CalCPA Council member for every full 1000 members. The additional representative(s) may be elected for a two-year term.

- (a) 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.
- (b) 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 Chapter members held within ninety (90) days after the beginning of the calendar year and such place as the Board of Directors shall designate. This meeting shall be for the purpose of the election of officers and directors.
- (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 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 twenty (20) 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 ten (10) days nor more than twenty (20) 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 (20) members represented in person, or by proxy, shall constitute a quorum. If that number is not present within thirty (30) minutes after the time appointed for such a business, such meeting shall be considered adjourned.
- (5) **Adjournment.** The members present may adjourn the meeting to be reconvened at a specified date, and the notice is required to be sent 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 thirty (30) nor more than ninety 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) 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 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 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 taken in lieu of a vote at a meeting of the Chapter as provided in Section (12) of this Article V - Action Without

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Meeting.

- (9) **Suspended Members.** A CalCPA 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 (4) 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) - 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 CalCPA 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 thirty (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 - CHAPTER BOARD OF DIRECTORS

- (1) **Representation on Chapter Board of Directors.** The governing body of the Chapter shall be a Board of Directors consisting of the officers and six elected directors and the immediate past President.
- (2) **Term of Office.** Three directors then three directors, alternately, shall be elected by members of the Chapter annually for a term of two years, or until their successors are elected. Directors shall take office on June 1 of the year they are elected. (Approximately one half of the total number of directors should be elected each year to maintain continuity on the Board of Directors.)
- (3) **Vacancies.** If a vacancy ~~shall~~ occurs among the directors during the year 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 from office by a two-thirds vote by the Chapter board of directors present and in person at a meeting at which a quorum is present. Such action shall not be taken unless notice thereof has been incorporated into the notice of 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 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 the transactions of its business thereat, 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 at all reasonable times after it is compiled. The Secretary or Chapter Coordinator shall timely distribute copies of the minutes of each Chapter Board Meeting to the Chapter Board of Directors

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- (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 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 twenty-four (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 five (5) Directors at such time and place as may be specified in the call, which time shall be seven (7) 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 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, a Vice President (President-elect), a Secretary, a Treasurer, and the Immediate Past Chapter President all of whom shall be members of the Chapter. There shall be an assumed progression of officer leadership leading to President; that progression shall be Treasurer to Secretary, Secretary to Vice President, and Vice President to President. This progression shall be assumed, but shall not be binding.
- (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 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 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 Vice President shall act in the President's stead. In the further event of the absence, disability or refusal of the President and the Vice President to act, the Secretary shall act in the President's stead. In the further event of the absence, disability or refusal of the President, Vice President and the Secretary to act, the Board of Directors shall designate one of the other elected officers to act. In the further event of the absence,

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disability or refusal of other elected officers to preside, one of the members of the Board of Directors shall be selected to preside.

- (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.
- (8) **Chapter Financial Records.** The chapter Treasurer shall be responsible to report to CalCPA, financial activities of the Chapter. CalCPA shall be responsible for providing the Chapter records of such activities for reporting to Chapter Board members.

ARTICLE VIII - BUDGET

- (1) **Annual Budget.** The Budget Committee, as appointed by the chapter 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 and submission by November 30 to CalCPA's Finance Committee. Upon approval by CalCPA's Finance Committee and the 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 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

- (1) **Committees / Interest Groups.** The Board of Directors, or the Chapter President, at the request of the members of the Chapter, may designate committees / interest groups 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 shall be consistent with ~~Society~~ CalCPA policies.
- (2) **Appointments by Chapter President.** The President shall annually designate the personnel of every committee, except the nominating committee 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.
- (3) **Removals by Chapter 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.

ARTICLE XI - NOMINATIONS

- (1) **Committee (Composition).** The committee on nominations shall consist of five (5) members appointed in November of each year by the Chapter President, designating one of

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them chair. No member of the nominating committee shall be eligible for nomination as an officer or director.

- (2) **Committee Report.** The duties of the committee shall be to nominate officers directors and CalCPA Council representatives by an affirmative vote of at least two-thirds of the committee members. The report of the entire committee shall be approved in writing by at least two-thirds of the entire committee membership and shall be filed with the Secretary of the Chapter not later than the fifteenth (15th) day of February in 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 not later than the first day of fifteenth (15th) day of February in each year.
- (4) **Nominations by Chapter Members.** Seven (7) members or more may nominate a candidate for a Chapter officer or director position. Such nominations must be filed with the Secretary of the Chapter not later than the fifteenth (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 fifteenth (15th) day of January in each year.
- (6) **Date of Elections .** Officers, ~~and~~ directors and CalCPA Council representatives shall be elected at the annual business meeting held within ninety (90) days after the beginning of the calendar year.
- (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 XII - MISCELLANEOUS

- (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.