



ARTICLE I - NAME AND PURPOSE

- (1) **Name.** The name of the organization is the Los Angeles 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 Los Angeles Chapter is their secondary chapter, shall be entitled to serve as a chapter leader only in the capacity of committee/interest group chair or a discussion group leaders.

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 for 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, in person or by a written proxy to one or more officers of the Chapter, the Secretary shall thereupon call a meeting of the Los Angeles 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

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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 VI, Section (a), Subsections (1) and (2), the Chapter shall be entitled to two CalCPA Council representatives, elected for staggered two-year terms; the Chapter shall be entitled to one additional CalCPA Council member for every full 1,000 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 as the Board of Directors 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.** Other meetings may be called at any time by the Chapter President or by a majority of the directors or shall be called by the Secretary upon the written request of not less than one hundred (100) 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 (30) days nor more than ninety (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.** At any business meeting of the Chapter, the presence of twenty-five (25) 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 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 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 thirty (30) 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

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provided by law.

- (8) **Voting.** 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 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 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 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 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 - 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, seventeen (17) elected directors, and the Immediate Past President of the Chapter.
- (2) **Term of Office.** Directors shall be elected annually for a term of two (2) years, or until their successors are elected. Nine (9) directors are elected in one year and eight (8) directors in the following year. 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 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 by a majority vote of the members of the Board present in person, at a meeting at which a quorum is present, 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 Chapter in accordance with these Bylaws; but the Board shall not alter, or amend, or rescind any resolution or notice duly adopted at a

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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 transaction of its business thereat.
 - (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 of the Chapter shall timely distribute the 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 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, the 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 ten (10) 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.

ARTICLE VII - OFFICERS

- (1) **Officers.** The officers of the Chapter shall be a President, First Vice President, three (3) other Vice Presidents, a Secretary, a Treasurer, and the Immediate Past President, all of whom shall be members of the Chapter. There shall be an assumed progression of officer leadership from First Vice President to President.
- (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.

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- (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, a 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 a 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 the Treasurer.** The Treasurer 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 seemed 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.
- (7) **Duties of Secretary.** The Secretary shall give notice of all business meetings of the Chapter and of the Board of Directors and 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
- (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 Chapter shall each year, during the fall, select a Budget Committee and prepare a budget for the following year, showing all amounts to be appropriated for the purposes of the Chapter for review and approval by the Chapter 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, and the Treasurer. Upon approval by CalCPA's Finance Committee and CalCPA Council, the budget will be submitted to the Chapter Board of Directors for adoption.

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.** 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 and the duties thereof. The purpose and duties of such committees shall be consistent with CalCPA policies.

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- (2) **Appointments by President.** The President shall annually designate the personnel of every committee and at the time of appointment of a committee shall designate the chairperson of the committee. The President of the Chapter shall be a member "ex-officio" of every committee except the nominating committee
- (3) **Removals by President.** The President shall have the power to remove the chairperson and any member of each and every committee except the nominating committee.

ARTICLE X - DISCUSSION GROUPS

- (1) **Discussion Groups.** The Board of Directors, or the Chapter President, at the request of the members of the Chapter, may authorize the formation of Discussion Groups deemed desirable to carry out the purpose of the Chapter. The responsibilities and actions of such Discussion Groups shall be consistent with CalCPA policies.
- (2) **Appointments by the President.** The President shall appoint group leaders; appointments to Discussion Groups are not relevant because attendance at meetings is open to all CalCPA members. Attendance at Discussion Group meetings by non-members, or by other non-CPA, accounting-related professionals shall be left to the discretion of the Group leader.
- (3) **Removals by the President.** The President shall have the power to remove the leader of each Discussion Group.

ARTICLE XI - AMENDMENT

- (1) **Origin of Amendments.** Amendments to the bylaws may be originated by any of the following methods:
 - (a) an act of the Board of Directors,
 - (b) petition signed by at least (15) of chapter members entitled to vote, or
 - (c) a motion at a meeting of the chapter.
- (2) **Method of Voting.** Except to the extent CPA member approval is required pursuant to Section 7150 of the California Corporations code, these bylaws may be adopted, amended, or repealed by the Los Angeles Chapter Board without approval of the members of the Los Angeles Chapter. Bylaws shall not be effective unless and until ratified by CalCPA Council.

ARTICLE XII - NOMINATIONS

- (1) **Committee (Composition).** The committee on nominations shall consist of three (3) members appointed by the President and four (4) members elected by the Chapter members.
- (2) **Committee Establishment (Appointment and Election to Committees).** During the month of September in each year the President shall appoint three (3) members to serve on the committee, designating one of them chairperson, and recommend four (4) members to be elected by the members. Those members to

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be elected, shall be elected at a regular meeting of the Chapter in the months of October or November of each year. No officer except the Immediate Past President of the Chapter shall be eligible to serve on the committee on nominations. No member of the Chapter shall be eligible to serve consecutively for more than two (2) annual terms on the committee on nominations. No member of the nominating committee shall be eligible for nomination as an officer.

The notice of the regular meeting of the Chapter in the month of October or November shall contain the announcement that at that meeting the Chapter will elect its members of the committee on nominations. The Secretary shall notify the elected members of the selection.

- (3) **Committee Report.** The duties of the committee shall be to nominate officers, and directors and CalCPA Council representatives by an affirmative vote of at least two-thirds of the committee members. The report of the 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 1st day of December in each year. .
- (4) **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 the 15th day of February in each year. .
- (5) **Nominations by Members.** Fifteen (15) members or more may nominate a candidate for Chapter 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.
- (6) **Close of Nominations.** Notice of nominations for officers, directors and Chapter representatives to CalCPA Council shall close no later than the 15th day of January in each year.
- (7) **Elections.** Officers, 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(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.
- (8) **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 XIII – Parliamentary Authority

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