

## Sacramento Chapter Bylaws Revised July 2002

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### ARTICLE I - NAME AND PURPOSE

- (1) **Name.** The name of this organization is the Sacramento Chapter, hereinafter referred to as the Chapter, of the California Society of Certified Public Accountants, hereinafter referred to as CalCPA.
- (2) **Purpose.** The purposes of this Chapter are identical with those of CalCPA as expressed in Article I (2) of the By-Laws 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 Sacramento 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 By-Laws 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 of the succeeding year.
- (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/Treasurer 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 no Chapter may have or adopt

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By-Laws which are in conflict with the By-Laws of CalCPA. Chapter By-Laws and any amendments thereto of changes therein shall not be effective unless and until ratified by the CalCPA Council. Any By-Law of the Chapter inconsistent with CalCPA By-Laws shall be declared void by the 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 – 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(s) term.

### ARTICLE V - MEETINGS OF THE CHAPTER

- (1) **Annual Business Meeting.** The Chapter may choose to hold an annual business meeting of the Chapter held 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.
- (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 president or by a majority of the directors and shall be called by the secretary/treasurer upon the written request of not less than fifteen (15) 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 fifteen (15) members 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 meeting, 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/treasurer 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 at the member's registered address at least 10 (ten) days prior to the date of the meeting. The Chapter shall determine how the notice is to be given to members, consistent with applicable legal requirements. The notice shall state the matters to be voted upon at the meeting.
- (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 at each meeting, and an affirmative majority of the votes cast in person or by proxy shall be sufficient for the

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adoption of any motion or resolution, provided there is a quorum present, except as otherwise provided by these By-Laws. The members or Chapter Directors present at any meeting 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 two 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 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 and eight (8) elected directors.
- (2) **Term of Office.** Four (4) directors shall be elected by the Chapter 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 any 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 Chapter present in person, or represented by proxy, at a meeting of the Chapter at which a quorum is present, provided such action shall not be taken unless notice thereof shall have been incorporated in 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 By-Laws; but the Board shall not alter, or amend, or rescind any resolution or notice duly adopted at a business meeting of the Chapter.
- (6) **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.

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- (7) **Call for Meetings.** Meetings may be held upon the call of the President or of any six Directors at such time and place as may be specified in the call, which time shall be 3 (three) 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.

### ARTICLE VII - OFFICERS

- (1) **Officers.** The officers of the Chapter shall be a President, Vice President-President Elect, a Secretary/Treasurer, a Bulletin Editor, and an Immediate Past President, all whom shall be members of the Chapter. There shall be an assumed progression of officer leadership to President. That progression shall be Bulletin Editor to Secretary/Treasurer, Secretary/Treasurer to Vice President, and 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, 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.** Except for the Immediate Past President, if any vacancy shall occur 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 for the un-expired term of office.
- (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 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 the President.
- (5) **Absence of President.** In the event of the absence, disability or refusal of the President to act, the Vice President-President Elect shall act in the President's stead. In the further event of the absence, disability or refusal of the President and Vice President-President Elect to act, one of the members of the Board of Directors shall be selected to preside.
- (6) **Duties of the Secretary/Treasurer.** The Secretary/Treasurer 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 be responsible for the oversight of the financial activities and transactions of the Chapter. The Secretary/Treasurer shall also perform duties associated with deposits and accounts payable as deemed necessary by the Chapter Board of Directors. The Secretary/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. 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.

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- (7) **Duties of the Bulletin Editor.** The Bulletin Editor shall coordinate schedule of writing and distribution of the chapter's period Bulletin; and shall set delivery deadline to assure the Bulletin will be received by chapter members in advance of the meeting in accordance with the Bylaws.

### ARTICLE VIII - BUDGET

- (1) **Annual Budget.** The current President, Vice President-President Elect, and Secretary/Treasurer shall, each year, during the months of October and November, prepare a budget for the following year, showing all amounts to be appropriated for the purposes of the Chapter for review by the CalCPA Council and submission by December 1, or on such date as is determined by CalCPA's Finance Committee, to CalCPA's Finance Committee. Upon approval by the CalCPA 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 Secretary/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 Chapter 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.
- (2) **Appointments by President.** The President shall annually appoint the chairs of the chapter committees, and with chair approval, appoint at least two others to assist chair, except for the nominating committee (see Article XI). 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 – BYLAW 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 (3) members appointed by the President of the Chapter in November, designating one as the chair. No officer or director of the chapter shall be eligible to serve on the committee on nominations except for the immediate past president. No member of the nominating committee shall be eligible for nomination as an officer or director.

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- (2) **Committee Report.** The duties of the committee shall be to nominate officers and directors 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/Treasurer of the Chapter not later than the first (1<sup>st</sup>) day of December in each year.
- (3) **Notice.** Nominations for officers and directors made by the committee and filed with the Secretary/Treasurer shall be provided to the members of the Chapter not later than the fifteenth (15<sup>th</sup>) day of February of each year.
- (4) **Nominations by Members.** Fifteen (15) Chapter members or more may nominate a candidate for officer or director. Such nominations must in writing and filed with the Secretary/Treasurer of the Chapter not later than the close of nominations as specified in Article XI, Section (5).
- (5) **Close of Nominations.** Notice of nominations for officers, directors and Chapter representatives to CalCPA Council shall close not later than the 15<sup>th</sup> day of January in each year.
- (6) **Date of Election of Officers and Directors.** Officers, directors and CalCPA Council representatives shall be elected at the annual Chapter 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.
- (7) **Consent.** The consent of nominees proposed by the committee on nominations or by other members, as herein provided shall be obtained before the forwarding of such nominations to the Secretary/Treasurer.

### 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.
- (2) **Location of Office.** The office of the Chapter shall be maintained in Sacramento or such other location as the Chapter Board of Directors may designate from time to time.