

CALIFORNIA SOCIETY OF CPAS FORENSIC SERVICES SECTIONS BYLAWS

1.1 NAME

The name of this section of the California Society of CPAs is Forensic Services Sections.

1.2 PURPOSE

The Forensic Services Sections (Section), as part of the California Society of CPAs (CalCPA), exists to provide an expanded forum to facilitate participation by CPAs interested in the exchange and dissemination of ideas and resources, to identify relevant current events and trends and to explore technical issues and applicable professional standards.

Some of the noteworthy benefits of the Sections structure include:

- (a) Significantly broaden the participation base of interested CalCPA members.
- (b) Provide more diversity and focus in dealing with Sections issues through the individual sections structure.
- (c) Insure a good balance of continuity and vitality at the Steering Committee level.
- (d) Improve the dissemination of information to Sections practitioners throughout CalCPA.

1.3 MEMBERSHIP

Any CPA is eligible to be a member of the Sections under the following general conditions:

- (a) The CPA must be a member in good standing of CalCPA.
- (b) Sections dues must be paid yearly. The dues are for membership in the Forensic Services Section and as many individual sections member prefers.
- (c) Other requirements as set forth by the Steering Committee, such as attendance requirements, must be met.

1.3 (A) ASSOCIATE MEMBERS

Other individuals not eligible for membership in CalCPA where such membership requires the holding of a valid CPA license may become members of the Sections if and when the Steering Committee determines criteria and dues related to Sections Associates. Associates will pay at least the full Sections membership dues. Associates are not be eligible to serve on the Steering Committee (except for chapter representatives) and are not eligible for an officer position in the individual sections. The Steering Committee will periodically evaluate and determine the total percentage of Associate Members to total Sections members.

Additional criteria may be established by the Steering Committee.

1.3 (B) EMERITUS MEMBERS

Any Steering Committee members, whose continuous term on the Steering Committee exceeded ten years shall be deemed an “emeritus member.” Such members may attend Steering Committee meetings as a guest, with no voting rights.

Additional criteria may be established by the Steering Committee.

1.4 ORGANIZATIONAL STRUCTURE

The Section reports to the Council of the California Society of CPAs. The Section consists of membership in the form of a Steering Committee and individual sections devoted to member interest areas.

1.5 STEERING COMMITTEE

1.5 (A) STEERING COMMITTEE PURPOSE

The Steering Committee is responsible to the members of the Section and exists to further the Section’s purpose. Individual sections are held accountable to the Steering Committee. The Steering Committee will address Section issues, fiscal issues, and issues that pertain to the general membership. It may undertake tasks for which no relevant individual section exists.

1.5 (B) STEERING COMMITTEE OBJECTIVES

- (1) Present an expanded forum to facilitate participation by Section members and the exchange and dissemination of ideas and resources through a newsletter, meetings, speakers and discussions.
- (2) Coordinate and oversee the development of a Section Newsletter, which will include reference materials and articles or comments which discuss practices and current topics in the subject areas of common interest to Sections members and individual sections.
- (3) Develop conferences, forums, courses, education programs, and other meetings and activities which facilitate interchange and networking, whether in person or by electronic means, by individuals concerned with the subject areas of common interest to Sections members and individual sections, possibly delegating the undertaking to a section.

1.5 (C) STEERING COMMITTEE DUTIES

- (1) Identify issues or develop concepts for Section consideration and response.
- (2) Ensure the Steering Committee and individual sections adhere to these Bylaws.
- (3) Ensure the Steering Committee and individual sections operate within CalCPA guidelines.
- (4) Ensure the Steering Committee and individual sections further the interest of CalCPA.
- (5) Develop and coordinate Continuing Professional Education courses, if applicable, by working with one of the individual sections.
- (6) Identify relevant current events and trends of interest to the general membership of the Section and support the research and discussion of such topics.

- (7) Address fiscal issues of the Section such as fees and the annual budget of revenues and expenses.
- (8) As requested, prepare reports to CalCPA Council addressing the activities and accomplishments of the Section and Steering Committee and the agenda and expectations for the following year.

1.5 (D) STEERING COMMITTEE RIGHTS

The rights of the Steering Committee include:

- (1) Development of individual sections or standing committees of the Steering Committee to address certain issues such as Education, Practice Aids, Professional Standards, Communication/Newsletter, relationship with other organizations, etc.
- (2) Development of Ad Hoc Task Forces or Sub-Committees to address specific issues and to recommend courses of action or responses.
- (3) Approval of new individual sections:
 - (a) Potential individual sections must make a presentation to the Steering Committee for recognition. The Steering Committee will evaluate the demand for the common interest proposed by the potential individual section and respond to the proponents before the next Steering Committee meeting. Criteria for new individual sections shall include:
 1. Presentation by proponents of the proposed individual section as to the name, purpose, agenda, and anticipated membership size of the proposed individual section.
 2. Appropriate focus of the proposed individual section.
 3. Demonstrated interest by Section membership (by petition or representation).
 4. Section members who are willing and available to serve as officers of the proposed individual section.
- (4) Disband an individual section for failure to be accountable to the Steering Committee, failure to adhere to these Bylaws, or for insufficient member interest.
- (5) Speak for the Section. The Steering Committee is authorized by CalCPA to express views related to the Section.
- (6) Expression of views may take the form of discussion papers, articles for publications, comments to AICPA entities of interest to the Section; or press releases, conversations with other public or private media, presentations to legislators or other regulatory bodies. A proper disclaimer must accompany any verbal or written expression stating that the expression of views, "is written on behalf of the Section of CalCPA. The Section has been authorized by CalCPA Council to submit comments on matters of interest to the Section membership. The Sections views expressed in this statement/document have not been approved by CalCPA Council or the Board of Directors and, therefore, should not be construed as representing the views or policy of CalCPA."

- (7) The nature and extent of such expression of views shall be by a vote of the Steering Committee members.
- (8) Individual members of the Sections Steering Committee are not authorized to express views on behalf of CalCPA, the Section, the Steering Committee or the individual sections.
- (9) The Steering Committee may not express views for CalCPA as a whole. Any doubts about the limits of this communications charter shall be resolved by the Chair, or delegate identified by the Chair, contacting CalCPA leadership who has the authority to approve or not approve the proposed communication. This includes press releases, conversations with other public or private media, and presentations to legislatures or other regulatory bodies.

1.5 (E) STEERING COMMITTEE MEETINGS

The Steering Committee shall hold meetings during the fiscal year as necessary and within the stated Steering Committee Budget. The Steering Committee will determine the site of each meeting.

The Section will prepare an agenda for each meeting, which will include reports from the individual sections chairs. The Steering Committee will coordinate with CalCPA to ensure proper notice of the time and place of the Steering Committee meeting is provided to the Section members at least thirty (30) days prior to the scheduled meeting.

1.5 (F) STEERING COMMITTEE MEMBERSHIPS

The Steering Committee consists of officers and at-large members, not to exceed thirty (30) members. In addition:

- (1) The individual section chairs shall be voting members of the steering committee as long as they hold the position.
- (2) Past chairs of the steering committee, or its predecessor state committee, will be life-time voting members of the steering committee.
- (3) Each Chapter President annually will designate one Steering Committee representative, provided the Chapter designee is a Section member, he or she will be a voting member of the Steering Committee (except for associate members who shall be non-voting).
- (4) Members of the Steering Committee are expected to be actively involved and participate in Steering Committee meetings and activities. Steering Committee membership is voluntary and requires a commitment of time and resources from its members to meet its objectives and duties. CalCPA will not reimburse Steering Committee members for travel or any other expenses related to membership. The Steering Committee will not reimburse committee members for travel and related expenses, or any other expense related to membership, unless expressly decided by vote of the Steering Committee.
- (5) Emeritus members are welcome to attend Steering Committee meetings as a guest.
- (6) Members of the Steering Committee may be asked by the Chair to vote to resolve certain issues brought before or raised by the Steering Committee.

- (7) Any Section member in good standing who meets the application criteria can apply to the Selection Committee for possible selection as an at large member of the Steering Committee. See “Nominating Committee.”
- (a) At large members shall serve terms of two years.
 - (b) Minimum criteria for at large member nominees include:
 - (1) Membership in the Section.
 - (2) A history of active participation in Section practice area such as active participation in chapters committees and discussion groups, and course or article development.
 - (3) At least two years’ active membership in an individual section.
 - (4) At least five years’ experience in the Section practice area.
 - (5) Completion of an application for at large membership, which includes a summary of experience, explanation of expected contribution, reasons for desiring membership, expectations of membership, and statement of commitment to involvement and participation.
 - (6) Any member can be removed from the Steering Committee (involuntary resignation) for cause. Failure to attend any two scheduled Steering Committee meetings during a year shall be grounds for recommended removal by the Nominating Committee.
- (8) A minimum of at least 3 at large members must be replaced annually. The openings for replacements will come from:
- (a) Voluntary resignations.
 - (b) Involuntary resignation through the Selection Committee.
 - (c) Transfer from at large to individual section chair or chapter chair status.
 - (d) Failure to maintain a good standing status because of attendance or other reasons.

1.5 (G) STEERING COMMITTEE OFFICERS

Officers consist of Chair, Vice Chair, Treasurer and Secretary and shall serve two year terms.

Eligibility requirements for officers include active Steering Committee membership of at least two years.

As required, the officers may be asked to develop and participate in presentations of Section reports to CalCPA Council and Board.

CHAIR

The chair shall preside at all meetings of the Steering Committee. The chair is expected to guide the Steering Committee and its members in striving to meet the objectives and duties of

the Steering Committee as set forth in these Bylaws, and any additional objectives as identified by the Steering Committee during the term of the chair. The chair is an ex-officio member of all Steering Committee standing committees and individual sections of the Section. In addition, the chair is a voting member of CalCPA Council, if so authorized. The chair shall be a member of and participate in CalCPA's Council of Chairs.

VICE CHAIR

In the absence, disability or upon resignation of the chair, the vice chair shall preside at all meetings of the Steering Committee and adopt the duties of the chair until the end of the term. The vice chair is expected to assist the chair in the guidance of the Steering Committee and its members in striving to meet the objectives and duties of the Steering Committee as set forth in these Bylaws, and any additional objectives as identified by the Steering Committee during the term of the vice chair. The vice chair shall assume any other duties assigned to the position by the chair, if possible.

TREASURER

The treasurer shall cause to be developed an annual budget of revenues and anticipated expenses for the Section. The treasurer shall report at each regular Steering Committee meeting on the status of actual revenues and expenses and actual compared to budgeted revenues and expenses. All fiscal issues related to the Section are to be coordinated between the treasurer and CalCPA.

SECRETARY

The secretary shall keep, or cause to be kept, a book of minutes from the meetings of the Steering Committee which briefly describes topics addressed, notes actions determined, document issues raised by non-Steering Committee members, and records any vote of the Steering Committee. The secretary shall keep, or cause to be kept, a record of the nominees and vote tallies for officer elections.

1.5 (H) STEERING COMMITTEE OFFICER TERMS

Each Steering Committee officer shall serve a term of two years.

1.5 (I) SELECTION COMMITTEE

A Selection Committee of five Steering Committee members will be selected annually. Two (2) of the members of the Selection Committee shall be elected by a majority vote of the Steering Committee by secret ballot; An alternate members shall also be elected. The remaining three (3) members shall consist of the current Forensic Services Section chair and two past chairs, selected by the current chair. In the event a Steering Committee representative cannot participate in the deliberations, the alternate will be called upon.

Steering Committee members will self-nominate themselves for the Selection Committee. Candidates for the Selection Committee must be active members of the Steering Committee, having met the attendance requirement for their most recent term. Members of the Selection Committee cannot be Steering Committee members running for an officer or member at large position.

The task of the Selection Committee shall be to select Steering Committee officers and to

evaluate and select applicants for member at large positions such that at least three member at large positions be available to new applicants each year. Steering Committee member at large appointees will be selected from applications received from the Section's membership.

It is the Forensic Services Section Secretary's responsibility to hold the election for Selection Committee members.

Each Nominating Committee shall remain in existence for one year.

1.6 INDIVIDUAL SECTIONS

1.6 (A) INDIVIDUAL SECTION PURPOSE

Individual sections present an expanded forum to facilitate participation by members of the Sections who are interested and practicing in a specific practice area. The individual sections will aid in the exchange and dissemination of ideas and resources, including technical issues and applicable standards. Individual sections will identify relevant current events and trends for discussion and action, such as proposed responses or comments and the development of Continuing Professional Education.

Individual sections will not be created to address issues that affect all Section members, such as practice management issues, ethics, professional standards, reports or testimony.

1.6 (B) INDIVIDUAL SECTION OBJECTIVES

(1) Individual sections will be created to:

- (a) Present an expanded forum to facilitate participation by members of the Section interested and practicing in a specific practice area in the exchange and dissemination of ideas and resources.
- (b) Discuss technical issues and applicable standards.
- (c) Identify relevant current events and trends for discussion and action, such as proposed responses or comments.
- (d) Develop ideas/issues for the Steering Committee to consider and respond to or to take action.
- (e) Propose responses, comments or actions on ideas/issues presented by the Steering Committee.
- (f) Disseminate issues, resources or practice considerations identified by the Steering Committee to members of the individual sections.
- (g) Generate, create, prepare or make available, if desired by its members, a database, reference materials and a bulletin, newsletter or other publication which supports research and proven practices in the subject areas of common interest to the individual section membership. (Note that any published or written materials are not to be construed as the opinion of CalCPA and must abide with all rules of CalCPA as to published or circulated written materials).

- (h) Develop or recommend that the Steering Committee develop conferences, education programs and other meetings and activities which facilitate interchange and networking, whether in person or be electronic means, by individuals concerned with the subject areas of common interest to the individual section membership.
- (i) Develop methods, if needed and desired, to exchange employment listings or other activities which facilitate consultation, employment and strategic alliances among individuals and firms involved with the subject matter of the individual section.

1.6 (C) ADDITIONAL INDIVIDUAL SECTIONS

The Steering Committee will consider approving and supporting the formation of an individual section if there appears to be adequate member interest and commitment, and officer candidates who are willing to serve.

1.6 (D) INDIVIDUAL SECTION MEETINGS

An individual section shall meet at least three times per year. The individual section may elect to meet more frequently. The individual section will determine the site of each meeting.

1.6 (E) INDIVIDUAL SECTION MEMBERSHIP

A CPA is eligible to be a member of the Sections under the following general conditions:

- (1) The individual must be a member in good standing of CalCPA.
- (2) Sections dues must be paid annually. Membership in all the sections, at the members request, is included with membership in the Section.
- (3) Other requirements as set forth by the individual section, such as attendance requirements, must be met.
- (4) Any Section member in good standing may be a member of one or more of the individual sections.

1.6 (F) INDIVIDUAL SECTION OFFICERS

The individual section will elect officers for a term of two years. Officers will consist of Chair, Vice Chair, Secretary, and Treasurer.

Eligibility requirements for officers include membership in good standing with the Section.

Officers will be elected by a vote of the individual section. Any individual section member in good standing may cast a vote at the meeting when officers are elected.

The individual section officers may be asked to develop and participate in the presentation of the annual report to the Steering Committee.

CHAIR

The chair shall preside at all meetings of the individual section. The chair is expected to guide the individual section and its members in striving to develop and meet the objectives of the individual section, and in complying with the Bylaws of the Section. The chair is a member of all sub-committees of the individual sections and an automatic member of the Steering Committee.

VICE CHAIR

In the absence, disability or upon resignation of the chair, the vice chair shall preside at all meetings of the individual section and adopt the duties of the chair until the end of the term. The vice chair is expected to guide the individual section and its members in striving to develop and meet the objectives of the individual section, and in complying with the Bylaws of the Section. The vice chair shall assume any other duties assigned to the position by the chair, if possible.

SECRETARY

The secretary shall keep, or cause to be kept, a book of minutes from the meetings of the individual section that briefly describes topics addressed, notes actions determined, and records any vote of the individual section. The secretary shall keep, or cause to be kept, a record of the nominees and vote tallies for officer elections.

TREASURER

The treasurer cause to be developed, an annual budget of revenues and anticipated expenses for the individual section in conjunction with the Sections treasurer.

The treasurer shall report at each regular meeting of the individual section on the status of actual revenues and expenses and actual compared to budgeted revenues and expenses. All fiscal issues related to the individual section are to be coordinated between the treasurer and CalCPA.

1.6 (G) INDIVIDUAL SECTION TERMS

Each individual section officer shall serve a term of two years.

1.6 (H) INDIVIDUAL SECTION OFFICER NOMINATING COMMITTEE

A Nominating Committee of three to five individual section members will be selected annually by the individual section to recommend officer nominees.

The Nominating Committee will be comprised of members of the individual section.

The Nominating Committee will recommend officer nominees when such positions are available.

2.0 SECTIONS FISCAL ISSUES

1. There are annual dues to join the Section. There shall be a CPA dues rate and an Associate dues rate.
 - a) The Steering Committee receives 60% of the dues collected.
 - b) Each individual section receives 10% of the dues collected for a total of 40% for the

- individual sections.
- c) All other revenues raised by or attributed to any individual section shall remain with the respective section.
 - d) A fiscal year accounting for the Section will be presented to the Steering Committee for approval. Deficits or unused Section funds at the end of any given fiscal year shall be carried forward for one or more fiscal years and become part of the Section reserves.
2. The Steering Committee funds are used for anticipated expenditures of the Steering Committee to include:
 - a) Speaker fees and expenses, if any, at the regular meetings of the Steering Committee.
 - b) Special studies or investigations.
 - c) Consulting fees.
 - d) Expenses related to meetings of the Steering Committee, its Standing Committees, Task Forces or Ad Hoc Committees (if approved by the Steering Committee by vote).
 - e) Other expenditures expressly authorized by a vote of the Steering Committee.
 3. The individual sections funds are used for anticipated expenditures of each individual section to include:
 - a) Meeting expenses such as hotel, meals and audio visual needs.
 - b) Speaker fees and expenses.
 - c) Other expenses deemed appropriate by the individual section.
 4. Unused Section funds (or losses) at the end of any given fiscal year shall be carried forward for one or more fiscal years and become part of the reserves.

3.0 SECTIONS RELATIONSHIP TO CalCPA

1. Chapter committees for litigation, valuation, disputes resolution or similar continue to operate as determined by each chapter. A Chapter chair of such a committee who is a member in good standing of the Section may be designated by the respective chapter president to be the chapter's representative to and a voting member of the Steering Committee.
2. The Sections Steering Committee will receive the following support from CalCPA:
 - (a) Staff support/assigned liaison or administrator equivalent to what is provided to state committees.
 - (b) Annual solicitation of Section regular and associate member applications and annual dues renewal process.
 - (c) Coordination of publication of information regarding Section activities in the Chapter *Bulletins*.
 - (d) Coordination of publication of the Section newsletter.
 - (e) Database development and management, such as maintaining Section membership rosters, Steering Committee membership rosters and individual section membership rosters.

4.0 AMENDMENTS

4.1 Proposed Amendments: Every proposal to adopt, amend, or rescind Bylaws shall be in writing and shall set forth the nature of the proposal. Such proposals may be initiated and presented to the secretary by the Section or by 25 or more members in good standing. Proposals to adopt, amend, or rescind Bylaws may be voted upon only at the Annual Meeting of the Section or by other means

as determined by the Steering Committee.

4.2 Voting on Amendments: Unless the Section orders a mail ballot, the Secretary shall include in the call for the Annual Meeting of the Section all properly presented proposals to adopt, amend, or rescind Bylaws. A two-thirds affirmative vote of the members voting is required to adopt, amend, or rescind Bylaws.

5.0 ACKNOWLEDGMENT OF BYLAWS

All members of the Steering Committee and officers of the individual sections shall receive a copy of these Bylaws.

APPROVED BY FORENSICS SECTIONS STEERING COMMITTEE MAY 1996

APPROVED BY CALCPA COUNCIL JUNE 1996

LAST AMENDED FEBRUARY 5, 1998

LAST AMENDED AUGUST 24, 2005

LAST AMENDED March 5, 2012

LAST AMENDED October 17, 2013

LAST AMENDED January 31, 2014

LAST AMENDED January 14, 2016