



**Channel Counties Chapter Bylaws  
Amended June 2017**

**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, a nonprofit mutual benefit corporation, 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.
- (3) **Student and CPA Candidate Members.** Membership as a Student or CPA Candidate is governed by the bylaws of CalCPA and are assigned to the Chapter as set forth therein, including any required dues. Such members shall not be eligible to hold office or to vote on any matters.
- (4) **Associate Members.** Such members are governed by the bylaws of CalCPA, but are not “members” within the meaning of this Article II. These members shall not be eligible to hold office or to vote on any matters.

**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 and operating year of the Chapter shall begin on May 1 and shall end April 30 of the succeeding calendar year, coinciding with the fiscal year of CalCPA.
- (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 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 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 representatives, elected for staggered two-year terms. The Chapter shall be entitled to one additional CalCPA Council member for every full 1,000 licensed CPA 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 representative to Council shall be elected concurrently with Chapter officers and directors as specified in Article X of these Bylaws.

#### **ARTICLE V - MEETINGS OF THE CHAPTER**

- (1) **Annual Business Meeting.** The Chapter may choose to hold an in-person or virtual annual business meeting of the Chapter members, each year on the 3rd business day of January. 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 beginning 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, or their designee, 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 ten members represented in person, virtually 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, or their designee, is required to send to all members of the Chapter notice of such adjournment and said new meeting date.
- (6) **Notices of Meetings.** Written notification of all meetings of the Chapter shall be sent to members of the Chapter not less than ten (10) 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 and CalCPA policies. 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, virtually 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 email, mail or such other method as may be established by the Chapter Board in conformity with applicable law and CalCPA policies, 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 ballot to every Chapter CPA member entitled to vote on the matter, in accordance with applicable law. Approval by ballot pursuant to this Article 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, four elected directors and the immediate past president of this Chapter.

- (2) **Term of Office.** Four directors shall be elected annually for a term of one year, or until their successors are elected. Directors shall take office on the first day of the fiscal year for which 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 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, or their designee, shall 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, vice president (president-elect), secretary, 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. That progression shall be treasurer to secretary, secretary 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 by Article V, Section (11), concurrently with the election of directors, and shall hold office from the first day of the fiscal year until the last day of the fiscal year for which they were elected, 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 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 the 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 Vice President.** The vice president shall perform the duties of the president when the president is unavailable to perform, as well as other duties as assigned.
- (7) **Duties of Secretary.** The secretary, or their designee, 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) **Duties of the Treasurer.** The treasurer shall be responsible for the oversight of the financial activities and transactions of the Chapter, and report to the Chapter Board at each meeting with said report containing the information specified by the Chapter Board. The treasurer, or their designee, shall perform duties associated with deposits and accounts payable as deemed necessary by the Chapter Board of Directors. 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 the financial activities of the Chapter. CalCPA shall be responsible for providing the Chapter records of such activities for report to Chapter Board members.

- (9) **Removal from Office.** Any officer may be removed upon the affirmative vote of two-thirds of the members of the Chapter present, in person or by proxy, at any duly noticed Chapter meeting at which a quorum is present, provided such action shall not be taken unless adequate notice thereof shall have been included in the notice of the meeting.

#### **ARTICLE VIII – BUDGET**

- (1) **Annual Budget.** The president, the vice president and the treasurer shall each year, prepare and submit a proposed budget for the following fiscal year, showing all amounts to be appropriated for the purposes of the Chapter, on such a date as is determined by CalCPA. Upon approval by the CalCPA Finance Committee, Board of Directors 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, accordance with CalCPA policies, 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 AND DISCUSSION GROUPS**

- (1) **Committees and Discussion Groups.** The Board, or the Chapter President, at the request of the members of the Chapter, may authorize the formation of committees or discussion groups deemed desirable to carry out the purposes of the Chapter. Committee and discussion groups are open to all CalCPA members and nonmembers. The purpose and duties of such committees, discussion groups and chairs shall be consistent with CalCPA policies.
- (2) **Appointments by President-elect.** The President-elect shall annually appoint or re-appoint committee/discussion group chairs, except for the nominating committee (see Article X), and with chair approval, appoint at least two others to assist chair, except for the nominating committee (see Article X). All committee chairs must be active licensed CPA members of CalCPA. Committee co-chairs may be non-CPAs. 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/discussion group except the nominating committee.

#### **ARTICLE X – NOMINATIONS**

- (1) **Committee. (Composition.)** The nominations committee shall consist of no less than three members, the past president, current president and past president once removed. The vice president (president-elect) can serve on the nominations committee as a non-voting member.
- (2) **Committee Report.** The duties of the committee shall be to nominate officers, directors and CalCPA Council representatives. All such nominations shall be made upon the affirmative vote of at least two-thirds of the committee members. The report of the

committee shall be filed with the secretary, or their designee, and provided to the Board not later than the 1st day of December in each year.

- (3) **Nominations By Members.** Five (5) members or more may nominate a candidate for Chapter Board officer or director. Such nominations must be filed in writing with the secretary of the Chapter, or their designee, not later than the close of nominations as specified in Article X, Section (4).
- (4) **Close of Nominations.** Notice of nominations for Officers, Directors and CalCPA Council representatives shall close not later than the 15th day of January in each year.
- (5) **Notice.** Nominations for officers and directors made by the committee and filed with the Secretary, or their designee, 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.
- (6) **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. Alternatively, if established by the Chapter Board, elections may also take place by written or electronic 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 nominations committee, or by other members, as herein provided, shall be obtained before forwarding such nominations to the Secretary, or their designee.

#### **ARTICLE XI – 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 XI. Such amendments shall not be effective unless and until ratified by CalCPA Council. Any Chapter bylaw or amendment of the bylaws inconsistent with CalCPA Bylaws shall be declared void by CalCPA Council.

#### **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.

Approve July 2002

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