



San Francisco Chapter Bylaws
Amended June 2017

ARTICLE I - NAME AND PURPOSE

- (1) Name. The name of this organization is the San Francisco Chapter, hereinafter referred to as the Chapter, of the California Society of Certified Public Accountants, a nonprofit mutual benefit corporation, 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 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 San Francisco 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.
- (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 on 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 has 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 San Francisco 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 the chapter 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 bylaw 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 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 members. The additional representative(s) may be elected for (a) two-year term(s).
 - 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 - BUSINESS MEETINGS OF THE CHAPTER

- (1) Annual Business Meeting. The chapter may choose to hold an annual business meeting of the chapter held within (90) ninety 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. There shall be a meeting for the purpose of installing officers and directors each operating year.
- (3) Special Meetings. Special meetings may be called at any time by the president or by a majority of the directors of the chapter, and shall be called by the secretary/treasurer, 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 twenty (20) days nor more than forty-five (45) 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) or

more members in person, virtually or by proxy, shall constitute a quorum. If that number is not present within thirty (30) minutes after the time appointed for, 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, 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 notice of all meetings of the chapter shall be sent to every member of the chapter at the member's preferred address not less than ten (10), but not more than ninety (90) days before 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 board of directors or any members present at any meeting may direct that a vote or resolution be submitted by email, 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 five (5) 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 ten (10) elected directors.
- (2) Term of Office. Approximately one-half of the total number of directors should be elected annually, or until their successors are elected, to a term of two (2) years, to maintain continuity on the board of directors. Directors shall take office on May 1 of the year for which 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 from office by a two-thirds vote of the board of directors of the chapter 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 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, amend or rescind any resolution or notice duly adopted at a business meeting of the chapter. Responsibilities also include attending a majority of board meetings, in person or virtually.
- (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, 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/treasurer of the chapter, or their designee, shall timely 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 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 six (6) directors and/or officers at such time and place as may be specified in the call, which 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, 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 an immediate past president, president, first vice president (president-elect), second vice president, treasurer and secretary, 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 second vice president, second vice president to first vice president and 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, concurrently with the election of directors, and shall hold office from May 1 until April 30, or until election and qualification of their respective successors.
- (3) Vacancy. 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 until the next annual chapter 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 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) Duties of the First Vice President. The primary duties of the first vice president are to assist the president in duties as assigned. Duties also include acting as Chapter Membership Committee Chair and assisting the second vice president in the succession of committee chairs.
- (6) Duties of the Second Vice President. The duties of the second vice president are to coordinate with all committee chairs in finding their successors before their reign as chair ends. They shall also assist the president and first vice president as assigned.
- (7) Absence of 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 first vice president to act, the second 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 second vice president to act, the board of directors shall designate one of the other elected officers to act as president.

- (8) 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.
- (9) Duties of the Treasurer. The treasurer, or their designee, shall be responsible for the oversight of the financial activities and transactions of the chapter. The treasurer, or their designee, 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. 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 current president, first vice president, second vice president and the treasurer shall, each year, prepare and submit a proposed budget for the following year, showing all amounts to be appropriated for the purposes of the chapter, on such date as is determined by CalCPA. Upon approval by the CalCPA Finance Committee, Board of Directors and Council, the budget will be submitted to the Chapter Board of Directors for adoption.
- (2) Adjustments and Unexpended Appropriations. The president and treasurer, in 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 balances shall lapse at the end of each fiscal year and shall not be carried forward with the exception of the Scholarship Fund.

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. The President-elect shall annually appoint or re-appoint committee/discussion group chairs, except for the nominating committee (see Article XI), 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/discussion group except the nominating committee.

ARTICLE X - NOMINATIONS

- (1) Committee (Composition). The committee on nominations shall consist of three (3) members appointed in the month of July each year by the chapter president, designating one of 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 committee shall be approved in writing by at least two-thirds of the committee and shall be filed with the secretary of the chapter, or their designee, not later than the fifteenth (15th) day of December of each year.
- (3) Nominations by Chapter 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, or their designee, not later than the fifteenth (15th) day of January of each year.
- (4) 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.
- (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 fifteenth (15th) day of February of each year.
- (6) 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 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 committee on nominations or by other members, as herein provided shall be obtained before the forwarding of 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 amendments 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. 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.

Chapter Approved May 2017

Last Approved by CalCPA Council June 2017