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, 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 be those members of CalCPA assigned to it.

(2) **Secondary Chapter Members.** Members, for whom the Chapter is their secondary chapter, shall be entitled to serve as a chapter leader only in the capacity of committee/interest group chair or as discussion group leaders.

(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 (the “Board”) 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, or their designee, shall thereupon call a meeting of the Chapter, setting forth the proposed action of the Board of Directors. Alternatively, the Board may conduct a ballot by mail, or by such other method as may be established by the Board in conformity with applicable law, of the entire membership of the Chapter, under rules established by the Board. The Board 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 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 1(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 representatives 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 representatives 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 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 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 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, or shall be called by the Secretary, or their designee, 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 shall designate. Any such special meeting shall be held at a time fixed by the Board but not less than thirty (30) days or 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, virtually 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 annual meeting or special 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 preferred address not less than thirty (30) days or more than ninety (90) 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 provided by these Bylaws. The members present at any meeting of the Board, may direct that a
motion or resolution be submitted by email, mail or by such other method as may be established by the 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 Board 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 Article 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 (as defined in Article VII) and not less than ten (10) and no more than seventeen (17) elected directors.

(2) **Term of Office.** Directors shall be elected annually for staggered two-year terms, or until their successors are elected. Approximately one half of Directors are to be elected in one year and the remaining Directors in the following year. Directors shall take office on the first day of the fiscal year in 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 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 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.

(6) **Conduct of Meetings.** The Board 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, or their designee, shall distribute the copies of the minutes of each Board meeting to the Board.

   b. **Quorum.** A majority of the members of the Board 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 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 Board, 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 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. The Directors and Officers present at any meeting of the Board, may direct that a motion or resolution be submitted by email, mail or by such other method as may be established by the Board in conformity with applicable law, to each Director and Officer 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 (9) of this Article VI – Action Without Meeting.
(9) **Action Without Meeting.** In addition to the procedures set forth in Section (8) of this Article VI, any action which may be taken at a Board meeting may be taken without a meeting if the Board distributes a written ballot to every Director and Officer entitled to vote on the matter, in accordance with applicable law. Approval by written ballot pursuant to this Article VI 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 Board 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 VII – OFFICERS**

(1) **Officers.** The officers of the Chapter shall be a President, First Vice President (President-elect), three (3) other Vice Presidents, Secretary, Treasurer and the Immediate Past President, all of whom shall be licensed 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 the first day of the fiscal year to 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 shall appoint a member of the Board to fill the vacancy for the unexpired 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; shall enforce the Bylaws of the Chapter; may conduct such correspondence as the President and the Board 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 First 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 First Vice President (President-elect) to act, a Vice President shall act in the President’s stead. In the further event of the absence, disability or refusal the Board 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 shall be selected to preside.

(6) **Duties of the Treasurer.** The Treasurer shall be responsible for the oversight of the financial activities and transactions of the Chapter. The Treasurer, or their designee, shall have the authority to perform duties associated with deposits and accounts payable as deemed necessary by the Board. The Treasurer shall report to the Board at each meeting and said report shall contain the information specified by the Board. CalCPA shall be responsible for providing the Chapter records of such activities for reporting to the Board. All accounts and reports shall be subject to inspection by any member of the Board.

(7) **Duties of Secretary.** The Secretary, or their designee, shall give notice of all business meetings of the Chapter and of the Board 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.

**ARTICLE VIII – BUDGET**

(1) **Annual Budget.** The Chapter Budget Committee shall each year, during the summer, prepare and submit a proposed budget for the following 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 Council, the budget will be submitted to the Chapter Board of Directors for adoption. The Chapter Budget Committee shall consist of at least the current President, First Vice President, Secretary, Treasurer and Immediate Past President.

(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 Board. 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.** 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 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 and Establishment.** 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, normally the Chapter past president twice removed, and one of them vice chair, normally the Chapter immediate past president. The nominations committee chair shall appoint four members to the nominations committee representing a cross-section of members.

   a. No officer or director of the Chapter, except the Chapter immediate past president shall be eligible to serve on the nominations committee.

   b. No member of the Chapter shall be eligible to serve consecutively for more than two (2) annual terms on the nominations committee. No member of the nominating committee shall be eligible for nomination as an officer, Board member or Council member.

(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 filed with the Secretary, or their designee, not later than the 1st day of December in each year.

(3) **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, or their designee, not later than the 15th day of January in each year.

(4) **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.

(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 Board, but not
later than the 15th day of February in each year.

(6) **Elections.** Officers, directors and CalCPA Council representatives may 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 Board, elections may also take place by written or electronic ballot or such other method established by the 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 forwarding such nominations to the Secretary, or their designee.

**ARTICLE XI – 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 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.

   a. **Origin of Amendments.** Amendments to the bylaws may be originated by any of the following methods:
      i. an act of the Board of Directors,
      ii. a petition signed by at least 3% of the Chapter members entitled to vote, or
      iii. a motion at a meeting of the Chapter.

   b. **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 Board of Directors without approval of the members of the Chapter. Bylaws shall not be effective unless and until ratified by CalCPA Council.

**ARTICLE XII – 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 are applicable and in which they are not inconsistent with these Bylaws and with any special rules of order the Chapter may adopt.

Approved by CalCPA Council June 2011  
Chapter Approved May 2017  
Last Approved by CalCPA Council June 2017