

OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS CHAPTER BYLAWS

Effective January 30, 2015

ARTICLE I - PURPOSE

Section 1. Purpose

Chapters are organized for the purpose of engaging members of the Oregon Society of CPAs (OSCPA) statewide and to further the best interest of the profession of public accounting and members of the Society in the State of Oregon. Chapters shall be governed by the OSCP A Bylaws, Chapter Bylaws, and those guidelines that are further described in the OSCP A Policy Compendium.

ARTICLE II - GEOGRAPHIC BOUNDARIES

Section 1. Geographic Boundaries

The geographic boundaries of the chapter are defined by the Society. The area of each chapter shall generally include those cities and postal zip codes set forth in the OSCP A Policy Compendium Appendices.

ARTICLE III - CHAPTER MEMBERSHIP

Section 1. Chapter Membership

The members in chapters are those members in good standing of the Society who reside or have a place of business within chapter geographic boundaries. Such a person may be a member and retain such membership therein so long as they may be a member of the Society, and abides by the OSCP A Bylaws and bylaws applicable to the chapter. A member may transfer membership between chapters upon providing notification to the Society. A member shall hold the same class of membership in the chapter as they hold in the Society. No OSCP A member may be a member of more than one chapter at one time.

Section 2. Affiliate Members

Affiliate members may attend and participate in any meetings of the chapter but shall not vote.

ARTICLE IV - CHAPTER MEETINGS AND ACTIVITIES

Section 1. Required Meetings

The chapter shall offer at least one meeting or activity each fiscal year to its members and encourage additional meetings and activities designed to meet the professional needs of the members.

Section 2. Chapter Meetings and Activities

- A. There shall be an annual membership meeting each fiscal year, at such time and place within the chapter as the chapter council shall determine. At such meeting the new chapter council shall be considered duly installed.
- B. Other business meetings of the chapter or the chapter council, as the case may be, may be called by the council chair, by any three members of the council, or by any 10 members of the chapter, with appropriate notices distributed by Society staff who shall notify chapter members as directed in accordance with OSCP A Bylaws and Policy Compendium.
- C. Other regular or special meetings of the chapter may be called by the council chair or any three members of the council at such times and places that may be determined with appropriate notices distributed by Society staff who shall notify chapter members as directed in accordance with OSCP A Bylaws and Policy Compendium.
- D. A majority of council members shall constitute a quorum for council meetings. The Regular Members (as defined in the OSCP A Bylaws) present at any chapter membership meeting shall

constitute a quorum. By a majority vote of Regular Members present, a motion or resolution shall be submitted to the Society president/CEO for the OSCP Board's consideration as set forth in Article XII of these bylaws.

- E. Notices of meetings and activities shall be given in writing or electronic means by Society staff as defined in the OSCP Bylaws and Policy Compendium.
- F. "Robert's Rules of Order" shall govern the conduct of all meetings of chapter councils and members.
- G. Continuing professional education (CPE) provided in chapters shall comply with Board of Accountancy (BOA) requirements. Society staff shall administer educational programming to ensure compliance with BOA Oregon Administrative Rules and in recognition of national standards pertaining to continuing professional education for the accounting profession.

ARTICLE V - CHAPTER COUNCIL

Section 1. Chapter Council

The chapter council shall consist of the appointed officers and council members. The total council membership shall be based upon the total number of chapter members under guidelines set forth in the OSCP Policy Compendium. However, it is recommended that there be a minimum of three council members, and not to exceed fifteen total council members.

Section 2. Management of Chapter

The management of the chapter is vested in the chapter council. The administration of the chapter and the responsibility for the chapter's program of operations rests upon this body.

Section 3. Council Terms of Office

The officers and council members shall serve for a term of one year or until their successors are appointed and qualified. Their terms shall begin on the first day of the Society's fiscal year following their appointment unless the position is vacant at the time of their appointment or otherwise specified.

Section 4. Council Vacancies

The chapter council shall fill all vacancies that occur among the officers and appointed council members of the chapter in accordance with Article VIII, Section 4 of these bylaws.

ARTICLE VI - CHAPTER COUNCIL OFFICERS

Section 1. Annual Council Appointments

For the upcoming fiscal year, the Society chair-elect in collaboration with the current council chair shall appoint the council members including the following officers: chair, vice chair, secretary and treasurer, according to the process described in Article VIII of these bylaws. The outgoing council chair if they so choose may seek appointment to the council as immediate past chair. No person shall serve in more than one office at the same time, except that the offices of secretary and treasurer may be combined into one.

Section 2. Council Chair Duties

The council chair shall act as chief officer for the chapter and preside over all meetings. They shall be an ex-officio member of all chapter committees. Their duties also include:

- A. Establishing the chapter's goals and organizational structure for the year in cooperation with the chapter council and the Society.
- B. Establishing and promoting a meeting/activity schedule for the year with format, agendas and timing appropriate to the needs of the members. The schedule shall be developed in cooperation with the chapter council and the Society.
- C. Appointing chapter committees as needed to accomplish chapter activities and notifying the Society president/CEO of such appointments.

- D. Reporting names of officers, committee chairs and meeting/activity schedule to Society president/CEO early in the OSCPAs fiscal year.
- E. Developing a business plan and budget in accordance with Society guidelines.
- F. Communicating problems or needs to the OSCPAs Board or Society staff on a timely basis.
- G. Attending or, in their absence, appointing another council member to attend OSCPAs Board of Directors meetings.

Section 3. Council Vice Chair Duties

In the absence of the council chair, the vice chair will preside.

Section 4. Council Secretary Duties

The council secretary in conjunction with council chair shall provide for the issuance of notices via Society staff for all chapter meetings and activities. Society staff shall maintain a list of all members of the chapter. Society staff are available to provide assistance as needed and advice related to planning, policy and budgetary considerations.

Section 5. Council Treasurer Duties

The council treasurer shall have charge of all funds of the chapter. They shall be responsible for meeting the annual financial reporting requirements as referenced in Article IX of these bylaws.

Section 6. Council Governance

Within the limitations of the chapter activities the actions of the council shall be governed by the OSCPAs Bylaws and Policy Compendium.

ARTICLE VII - CHAPTER COMMITTEES

Section 1. Statewide Committee Activity

The interest of members can be promoted through statewide OSCPAs strategic and project-oriented committee activity providing cohesive committee actions and recommendations.

Section 2. Committee Appointments

The council chair may appoint such committees as are necessary to accomplish the objectives of the chapter.

Section 3. Statewide Committee Coordination

Chapter committees should coordinate their activities with similar OSCPAs committees whenever possible.

ARTICLE VIII - CHAPTER COUNCIL APPOINTMENTS

Section 1. Annual Announcement

Society staff shall prepare an announcement seeking potential new members for chapter councils. Such announcement shall provide potential council members with information on how to volunteer for chapter service and shall be communicated to the membership annually.

Section 2. Appointment Timeline

Appointments shall be made as follows: a report on recommended council appointees shall be prepared by the council chair and submitted to the Society chair-elect on or before November 30.

Section 3. Appointment Confirmation

The Society chair-elect in collaboration with the current council chair shall appoint the chapter council and officers from the list of recommended candidates for each position. The names of those appointed shall be distributed to the members of the chapter to coincide with the start of the Society's fiscal year.

Section 4. Council Member Vacancy

During the current fiscal year, should a council member be unable to complete their term, it shall be the duty of the council to recommend to the Society chair a replacement at its next regularly scheduled meeting, or

soon thereafter. Should the council be unable to recommend a replacement, the Society chair may appoint a replacement as needed as set forth in Article V of these bylaws.

ARTICLE IX - CHAPTER FINANCES

Section 1. Dues

The OSCP Board shall allot to each chapter for its use a portion of the dues collected from the members of such chapter, the portion to be determined by the OSCP Board through the annual business planning process. The chapter may not assess dues from its members.

Section 2. Chapter Business Plans

- A. Funding for all chapter activities and projects shall be managed through an annual business planning process to coincide with the Society business planning and budget cycle. Chapter councils may opt to have all finance and accounting functions managed by Society staff.
- B. Annually, as notified in advance by the Society office, the council will submit to the Society a detailed business plan outlining chapter activities and services, including a budget request and a projected year-end financial statement for the current fiscal year, for inclusion in the overall OSCP budget for the next fiscal year. The deadline for this date is generally November 30 but may be adjusted according to OSCP budget planning timeline and with advance notice to the chapter chair.
- C. Chapters are encouraged to utilize funds for regular meetings, council meetings and communications for chapter members. Additionally, the chapter budgets for each year, shall include the cash carryovers they have available. Budgeted expenditures may include amounts for reimbursements to council members for expenses incurred in connection with their council responsibilities. Chapter councils should endeavor to make activities self-supporting. However, a business plan may be submitted for the OSCP Board's consideration for opportunities to expand services in the chapter that arise outside of the regular business planning cycle.

Section 3. Chapter Financing

- A. The fiscal year for the chapter shall be according to the Society's fiscal year.
- B. Annually, the council treasurer shall submit to the Society office financial statements for the chapter's year ending on the last day of the Society's fiscal year. Year-end cash balances and bank account information shall be included to assist the OSCP auditors. For the council electing OSCP administration of chapter finances, this information will be provided by the Society office. The chapter will receive from the OSCP notification of its approved budget to be administered by the Society office, or a check in the amount of its approved budget to be administered by the council, provided the chapter has been in compliance with its annual financial reporting requirements.
- C. All expenses incurred by the chapter shall be paid by the chapter council treasurer from the chapter treasury, or by the Society office for the council electing OSCP administration of chapter finances.

ARTICLE X - CHAPTER ADVISOR

Section 1. Board and Staff Advisors

The OSCP Board shall annually select a volunteer from among its members or other volunteer group to serve as advisor to the chapter. A second advisor shall be appointed from among the Society staff. It is intended that the advisors view their roles as advocates for chapter interests.

ARTICLE XI - OTHER MATTERS

Section 1. Operational Rules and Regulation

This chapter may promulgate rules and regulations necessary for the operation of the chapter a copy of which shall be provided to the OSCP staff advisor for retention at the Society office.

Section 2. Chapter Bylaws, Rules and Regulation Consistency

The bylaws, rules and regulations of this chapter shall be consistent with the bylaws and policies of the OSCPA. In the event any chapter bylaw, rule or regulation shall be in conflict with an OSCPA bylaw or policy, the chapter bylaw, rule or regulation shall be null and void and that of the OSCPA shall govern. In addition, chapter members shall immediately amend such bylaw, rule or regulation to bring it into compliance with that of the OSCPA.

Section 3. Chapter Dissolution and Reinstatement

The council may make recommendations to the OSCPA Board for approval to dissolve the chapter for their geographic area when the council determines that local representation and service needs are being achieved adequately through the Society office. If approved by the OSCPA Board the chapter will be considered dissolved until a minimum of 10 members request that the chapter be reinstated by submitting a reinstatement business plan to the Society president/CEO. The president/CEO will advance the reinstatement business plan to the Society chair or chair-elect based on current or upcoming fiscal year affected, and to the OSCPA Board.

Section 4. Definitions

As used in these bylaws:

- A. "State" shall be understood to include all the fifty states, the District of Columbia, Puerto Rico, and the territories or territorial possessions of the United States of America.
- B. "Board" shall be understood to be the OSCPA Board of Directors.
- C. "Chair" shall be understood to be the president of the OSCPA Board of Directors.

Section 5. Performance

When the last day for performance of any act under these bylaws falls on a Saturday, Sunday, or a legal holiday, the act is considered timely if performed on the next succeeding day which is not a Saturday, Sunday, or a legal holiday.

ARTICLE XII - AMENDMENTS AND VOTING PROCEDURES

Section 1. Amending Bylaws

Amendments to these bylaws and other actions impacting the rights of the chapter members shall be made by an affirmative vote of a majority of the Regular Members of the chapter casting ballots.

Section 2. Procedures to Amend

In order to amend these bylaws and take other actions impacting the rights of the chapter members it shall be necessary to adhere to the following procedures:

- A. The chapter council or 10 members of the chapter may make a proposal to amend these bylaws or take other actions impacting the rights of the chapter members. The proposal shall be in writing, signed by all the members making the proposal and mailed or delivered to the council secretary. The council secretary shall first notify the chapter chair, Society secretary and Society president/CEO of the proposal and request approval of the OSCPA Board.
- B. In the event the OSCPA Board approves the proposal it shall notify the council secretary and chapter chair of the approval. Society staff shall then send the proposal to the chapter members for a vote. If a majority of chapter Regular Members vote to adopt the amendment or the proposed action it shall become valid. If a majority of chapter Regular Members fail to adopt the amendment or the proposed action, it shall be null and void.
- C. In the event the OSCPA Board does not approve the proposal, it shall notify the council secretary and the council chair. The council secretary shall cause notification either personally or via the Society office to notify the persons making the proposal. The proposal shall be of no effect.
- D. Voting Procedures:
Ballots shall be counted using procedures approved by the OSCPA Board. Such procedures shall include a deadline for receipt of ballots, and provisions to ensure the privacy of ballots and that each vote is counted only once. Ballots received after the stipulated time and date shall not be counted and shall be deemed invalid.

Section 3. Member Rights and Board Adoption

Council requests for changes to these bylaws that do not affect their intent or the rights of the members may be adopted solely by the OSCP Board of Directors, by a three quarters affirmative vote of the board members present at a regular or special meeting, after obtaining legal counsel review.

###