

Georgia Society of Certified Public Accountants, Inc.
_____ **Chapter**

Bylaws
As of September 21, 2007

Preamble

Article

- I Name
- II Objectives
- III Membership
- IV Officers, Directors and Their Duties
- V Executive Committee
- VI Committees and Their Duties
- VII Nominations, Elections and Vacancies
- IX Financing Chapter Operations
- X Amendments
- XI Effective Date

Preamble

The local chapters of the Georgia Society of Certified Public Accountants, Inc. (Society) are semi-autonomous organizations within the framework of the Society. The Society's Board of Directors has certain organizational control over the chapters. Individual chapters report on their activities to the Board of Directors. The bylaws of the local may not conflict with the bylaws of the Society.

These bylaws of the _____ Chapter (Chapter) are promulgated pursuant to the authority granted in Article XII, Section 7, of the bylaws of the Society.

Article I – Name

The name of the Chapter is the _____ Chapter of the Georgia Society of Certified Public Accountants, Inc.

Article II – Objectives

The objectives of the _____ Chapter are to encourage adherence to high standards of professional practice and ethical conduct; to advance a spirit of professional cooperation and fellowship among the members; to provide opportunities for continued professional education; to promote the study of accountancy; to increase recognition of the accounting profession; and to advance the interests of Certified Public Accountants in Georgia.

Article III – Membership

Section I. The membership of the Chapter shall consist of Fellow and Associate members of the Society who designate this as their chapter of affiliation.

Section 2. Only Fellow members shall have the right to vote and serve as elected officers or directors of the Chapter. Associate member (may/may not) serve on committees (and/but) (may/may not) chair such committees.

Article IV – Officers, Directors and their Duties

Section 1. The officers of the chapter shall consist of president, vice president, secretary and treasurer.

Section 2. Chapter officers shall be elected for a term of one year, such election to be conducted at a meeting of the Chapter to be held no later than March 1 of each year. Officers shall be installed no later than June 1 of each year and shall hold office until successors are chosen and installed.

Section 3. The president is the chief executive officer of the Chapter and is responsible for its operation while holding office. The president shall preside at all meetings of the Chapter and of the Chapter's Executive Committee, shall appoint committee chairpersons, shall enforce the bylaws of the Chapter, and shall perform such other duties provided in Article XIII, Section 2 of the bylaws of the Society, the president shall normally be a member of the Council of the Society and represent the Chapter at its Council Meeting.

Section 4. The vice president of the Chapter, in the absence, disability or refusal of the president to act, shall perform all of the duties of the president. The vice president shall be designated as president elect. The vice president shall be responsible for programs at meetings.

Section 5. The secretary shall be responsible for the maintenance of chapter records and minutes of meetings of the chapter and of the Executive Committee. The secretary shall issue notices for the president and the Executive Committee and perform such other duties as are designated by the president.

Section 6. The treasurer shall have the responsibility for all securities and funds of the Chapter. The depository bank shall be designated by the Executive Committee and investments shall be made only after approval by the records of the Chapter and shall render a full report annually, or more often if requested by the Executive Committee. When directed, the treasurer shall prepare a budget for the fiscal year beginning June 1.

Section 7. In addition to the officers listed above, there shall be elected annually, one member who shall serve for a one-year term on Council of the Society in accordance with Article XIII, Section 2, of the bylaws of the Society.

Section 8. The Chapter will have the option to elect _____ Chapter directors to assist the chapter officers in administration of the chapter to serve a _____ year term.

Article V – Executive Committee

Section 1. The Executive Committee of the Chapter shall consist of the Chapter's elected officers, committee chairpersons, the immediate past president, and Chapter Council member of the Society. The president may appoint other members of the Executive Committee as appropriate.

Section 2. The Executive Committee is responsible for establishing policies of the Chapter and representing the membership. All powers necessary for the governance of the chapter shall be vested in the Executive committee, subject to any limitations in the bylaws of the society.

Section 3. Meetings of the Executive Committee shall be held throughout the year on dates established by the president at the beginning of the chapter year. The president may call special meetings of the Executive committee at any time.

Section 4. At any Executive Committee meeting, the presence of a majority of the officers and directors shall constitute a quorum required to conduct business. All members of the Executive Committee may vote, and a majority of the members of the Executive Committee present at any regular or special meeting shall control matters requiring a vote. There shall be no voting by means of proxies.

Article VI – Committees and their Duties

Section 1. The Chapter may have any of the following standing committees: Nominating, membership, program, communications, and continuing professional education.

Section 2. In addition to any of the standing committees named in the previous section, the president shall appoint those additional committees considered desirable to conduct the work of the Chapter.

Section 3. The president shall appoint all committee chairmen and shall make or approve all committee membership appointments. The president or designee shall be an ex officio member of each committee. The terms of all committees shall expire with the terms of the office of the officers.

Section 4. The nominating committee shall consist of no fewer than three members and include no more than three past presidents of the Chapter. The nominating committee shall submit a list of nominees for the elective offices of the Chapter in accordance with the provisions of ARTICLE VII of these bylaws.

Section 5. The membership committee shall actively recruit for membership in the Chapter and in the Society those persons who are eligible. This committee shall work with the Society in contacting potential members and in encouraging the continuing membership of those who become delinquent in payment of Society or Chapter dues or indicate a desire to resign..

Section 6. The program committee shall plan and coordinate all aspects of programs for Chapter meetings.

Section 7. The communications committee shall carry out activities designed to increase the public's understanding of and respect for the CPA certificate. This committee shall work with and coordinate communications with the Society staff.

Section 8. The committee on continuing professional education (CPE) shall be responsible for planning and promoting an active Chapter program of continuing professional education to serve Chapter members. The CPE committee shall work with the Society Staff to provide relevant CPE for chapter members and the chapter is responsible for providing CPE course records to the Society for input.

Article VII – Nominations, Election and Vacancies

Section 1. The nominating committee shall nominate persons for all elected positions described in ARTICLE IV of these bylaws. The committee shall also nominate the person to be the Chapter's nominee for service on the Society's nominating committee. The committee shall obtain the consent of the persons nominated and shall file the names of the nominees with the secretary of the

Chapter at least 30 days before the date of the chapter meeting at which elections are to be held. Prior to that meeting, the secretary shall furnish the members of the Chapter by mail and/or electronic communication provided that each Fellow member of the Society's chapter has access to at least one of the forms used a list of the nominees.

Section 2. Any (five/ten/twenty-five) Fellow members of the Chapter may nominate candidates within the qualifying provisions of ARTICLES III and IV for all offices and council positions of the Chapter by filing with the secretary a notice in writing at least 10 days before the date of the election. The written consent of the persons so nominated must accompany the notice when filed with the secretary. Prior to the election meeting, the secretary shall furnish the members of the Chapter by mail and/or electronic communication provided that each Fellow member of the Society's chapter has access to at least one of the forms used the names of persons nominated under provisions of this section of the bylaws.

Section 3. The election of officers and council member shall take place before March 1 of each year. The Fellow members present at the election meeting shall be entitled to vote for any person nominated by either method as set forth in Section 1 or Section 2 of this Article. Votes by proxy shall not be permitted. The nominees receiving the majority of votes shall be declared elected. The elected officers shall assume office as of June 1 of each year, concurrent with the beginning of the fiscal year of the Chapter and of the Society.

Section 4. A vacancy in the office of president shall be filled by the vice president. Other vacancies in office shall be filled for the balance of the current year by appointment by the Executive Committee, and such appointees shall serve until their successors are elected and installed.

Article VIII – Meetings of the Chapter

Section 1. Meetings shall be held as such times and places as determined by the Executive Committee.

Section 2. At any Chapter meeting, the presence of (10/15/20/30) Fellow members in person shall be required to constitute a quorum.

Article IX – Financing Chapter Operations

Section 1. Chapter operations may be financed by Society dues allocated to the Chapter, Chapter dues and Society funds for special Chapter projects and activities.

Section 2. By March 1 of each year, the Executive Committee shall approve for the ensuing year a budget including Chapter dues, if any.

Section 3. The Chapter may request from the Society funding of programs and activities that are considered in the best interest of the profession. Procedures for seeking such funds are described in the Society's Chapter Toolkit and on the Society's web site at www.gscpa.org.

X – Amendments

Section 1. These bylaws may be amended by vote of two-thirds of the Fellow members present at any meeting of the Chapter at which there is a quorum. A meeting notice with the proposed amendments shall be communicated to the Fellow members of the chapter at least ten days prior to the meeting.

Section 2. All proposed amendments to Chapter bylaws shall be submitted to the Secretary of the Society at least 30 days prior to the date of the meeting at which such amendments are to be voted upon by the Chapter membership. The Board of Directors of the Society shall review the proposed amendments to the Chapter bylaws to determine that they are not in conflict with the bylaws of the Society. Before amendments to Chapter bylaws may become effective, the Chapter must receive the written approval of the Board of Directors of the Society.

XI – Effective Date

These bylaws supersede all prior bylaws of the _____ Chapter of the Georgia Society of Certified Public Accountants, Inc. and become effective after adoption by members of the _____ on _____ and approval of the Board of Directors of the Georgia Society of Certified Public Accountants, Inc. on _____.