**GUIDELINES FOR CHAPTER BYLAWS**

**Each chapter should have a set of bylaws.**

**The items that should be included in each chapter’s set are:**

Article 1- Affiliation with NCSA

Article 5, Section 3 - Chapter President as a member of NCSA

Article 8 – Rules of Procedures

Article 9 – Amendments

Article 10 – Ethics

Article 11 – Compliance and Ratification

**All updated chapter bylaws should be approved by the NCSA Board of Directors once the Chapter Members have approved them.**

06/15/16

**BY-LAWS OF THE (Name of Chapter) CHAPTER OF**

**North Carolina Society of Accountants, Inc.**

**ARTICLE I**

**SECTION 1.** This organization is hereby a Chapter of the North Carolina Society of Accountants, Inc., and is subject to the Constitution and By-Laws of the state organization insofar as they affect and prescribe the functions of the local chapters and are not in conflict with this Constitution.

**ARTICLE II - MEETINGS**

**SECTION 1.** Regular meeting of the membership shall be held at a time and place designated by the Executive Board or Chapter Vice President and announced to the membership prior to the date of the meeting. Monthly meetings can be changed or cancelled by direction of the Executive Board upon proper notification to the Chapter membership and the State Board of Directors.

**SECTION 2.** The Executive Board shall meet at the call of the President or at the request of a majority of the Executive Board members. Upon receipt of a written request from a majority of the Board members, the President shall within ten days call for a Board meeting to be held within twenty days of the notice. Should the President refuse to issue such a call within the specified time, a majority of the Board members may convene said meeting.

**ARTICLE III – MEMBERSHIP**

**SECTION 1**. There are two classes of membership:

(a) Full membership for members in the public practice of accountancy or tax practitioners. Full Members have all voting privileges.

(b) Associate membership for employees of Full Members and members that do not qualify for Full membership. Associate Members do not have voting privileges.

**SECTION 2.** The annual dues shall be determined by the Chapter members annually at a regularly scheduled meeting. Full and Associate members shall pay the same amount of dues. Full and Associate Members who have not paid their dues within ninety days after billing shall be removed from the dues paying membership listing, provided that the Treasurer has mailed the proper notification of such delinquency.

**SECTION 3**. A Special Assessment must be approved by a two-thirds majority of the members present at a regular monthly meeting, provided that all members were advised of the proposed special assessment in the meeting announcement. Any funds raised by Special Assessment shall be accounted for by the Treasurer and reported to the membership with the Treasurer’s monthly report.

**ARTICLE IV - GOVERNMENT**

**SECTION 1.** The government of the (Name of Chapter) Chapter shall be vested in the Executive Board composed of the elected officers and the immediate Past President. In the event the President is elected to succeed himself or herself in that office, the immediate Past President then serving shall continue to serve in that capacity.

**SECTION 2**. The Executive Board shall have control and management of the Chapter's property, but the control and the management of the Chapter's finances shall be vested in the membership, authorized by a majority of the members present at the respective meetings. The Treasurer shall maintain the proper accounting records for all funds.

**SECTION 3**. Funds of the Chapter shall be deposited and checks drawn on the financial institution approved by the membership, and all such checks may be signed either by the Treasurer or President.

All chapter bank accounts are to be maintained under the Federal ID number of NCSA.

If any chapter should cease to exist, the funds in the chapter’s bank account will be transferred to NCSA.

**SECTION 4.** Vacancies among the officers shall be filled by a majority vote of the membership at a regular meeting, provided that all members have been properly notified of the special election in the meeting announcement. The electee shall serve for the duration of the term of the vacancy. Should a vacancy occur on the Executive Board in the immediate Past President capacity, such vacancy shall be filled by another Past President, as selected by a majority vote of the remaining members of the Executive Board.

**SECTION 5.** Upon motion by any member of the Chapter, for just cause stated, and upon passage of the motion by a two-thirds vote of the membership present at a regular monthly meeting, provided that the membership was properly advised of the vote in the meeting announcement, any member of the Executive Board shall be impeached and must relinquish Board member’s office in the Chapter. Such action is to be taken only after said Board member is given an opportunity to state his or her defense.

**ARTICLE V - NOMINATIONS AND ELECTIONS**

**SECTION 1.** The officers shall be elected annually.

**SECTION 2.** The Nominating Committee shall be composed of the Immediate Past President and two other Chapter members to be appointed by the President.

**SECTION 3**. At a monthly general membership meeting prior to July 1, nominations for the officers will be made by the Nominating Committee. To be eligible to hold the office of Chapter President, the individual must be a member in good standing with the North Carolina Society of Accountants, Inc. All other Chapter Officers are encouraged to be a member in good standing with the North Carolina Society of Accountants, Inc.

**SECTION 4**. The election of officers shall be held at the regularly scheduled meeting prior to July 1 of each year. At that time nominations, in addition to those proposed by the Nominating Committee, shall be made from the floor by any Chapter member. A majority vote of the members present shall be required to elect a nominee to an office.

**SECTION 5.** The term of office for officers shall begin after the installation and end when their successors are duly installed.

**ARTICLE VI - DUTIES OF OFFICERS**

**SECTION 1**. **President**: The President shall be the Chief Executive Officer of the Chapter. The President shall preside at all meetings of the Executive Board and the Chapter. The President shall be an ex officio member of all committees. The President shall appoint a Nominating Committee in accordance with these By-Laws and may appoint any other committees the President may deem advisable to promote the welfare of the Chapter. The President shall do any and all things with the approval of the general membership, that the President may deem necessary to carry out the provisions of the Constitution of the North Carolina Society of Accountants Inc., to protect the rights and interests of the Chapter, and to promote the common welfare of the members.

**SECTION 2**. **Vice President:** The Vice President shall perform the duties of the President in case of the President’s absence, resignation, death, or disability. The Vice President also shall serve as the Program Chair to oversee the promotion of appropriate programs at the regular meetings and when, possible, to secure programs that will provide Continuing Education Credits. The Vice President shall prepare the CPE requisitions to be submitted to the NCSA CPE Chair. The Vice President shall, also, secure appropriate locations for Chapter meetings to be held.

**SECTION 3.** **Secretary:** The Secretary shall be responsible for emailing the meeting notices to all members. The Secretary shall record or supervise the recording of the proceedings (minutes) at all meetings of the Executive Board and general membership and present to the Chapter for approval. The Secretary shall sign, along with the President, all legal documents executed by the Chapter. The Secretary shall send notices directed by the President or the Executive Board. The Secretary shall also be responsible for any other correspondence necessary for the good of the Chapter.

**SECTION 4. Treasurer:** The Treasurer shall receive all monies due the Chapter, deposit them timely in the depositary, and shall keep a full and accurate account of all such transactions. The Treasurer may refuse to pay any bill that appears questionable until approved by the Executive Board. The Treasurer shall submit the records, when called for. The Treasurer shall make a report of the receipts and disbursements and cash balances at each regular membership meeting. In addition, the Treasurer shall prepare and submit to the Treasurer of the North Carolina Society of Accountants Inc., no later than August 1, a Fiscal Year Summary Report of the Chapter’s receipts, disbursements, and cash balance.

**ARTICLE VII - FISCAL YEAR**

**SECTION 1.** The fiscal year shall be July 1 to June 30.

**ARTICLE VIII - RULES OF PROCEDURES**

**SECTION 1.** The latest edition of Robert's Rules of Order shall govern the proceedings of all regular and special meetings of the Chapter and the Executive Board.

**ARTICLE IX - AMENDMENTS**

**SECTION 1**. These By-Laws may be amended by a two-thirds majority vote of the members present at any regularly scheduled meeting, provided that a copy of the proposed amendment is furnished to each member of the Chapter at least thirty days in advance of the meeting at which the amendment is to be voted on, Any such changes will be submitted to the NCSA Board of Directors for final approval.

**ARTICLE X – ETHICS**

**SECTION 1.** The Code of Ethics as outlined in the By-laws of the North Carolina Society of Accountants, Inc. shall prevail.

**ARTICLE XI - COMPLIANCE AND RATIFICATION**

**SECTION 1.** These By-Laws have been modeled after the By-Laws of the North Carolina Society of Accountants Inc., and are in all respects intended to be in compliance with the same.

**SECTION 2.** These By-Laws for the (Name of Chapter) Chapter of the North Carolina Society of Accountants Inc., were ratified and adopted by a two-thirds or better vote of the members present at the regularly scheduled meeting of the (Name of Chapter) Chapter on (Date Chapter voted).

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(Name of President), Chapter President Date

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(Name of Secretary), Secretary Date