

AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

CLEVELAND CHAPTER, NUMBER 13

BYLAWS

**ARTICLE I
NAME**

The name of this organization shall be the Cleveland Chapter, Number 13, of the American Society of Women Accountants, hereinafter referred to as "the Chapter".

**ARTICLE II
MISSION**

The mission of this Society shall be to enable women in all fields of accounting to achieve their personal, professional and economic potential and to contribute to the future development of the profession.

**ARTICLE III
MEMBERS**

Section I. There shall be six classes of membership: regular, junior associate, student associate, affiliate, retired and honorary. Membership (of any class) in ASWA is a requirement for membership in this Chapter.

- A. Regular
 - 1. Qualifications:
 - a. Actively engaged in accounting for two or more years, or
 - b. Hold a valid CPA certificate, its equivalent or financial certifications with similar education or requirements as

- determined by the Board of Directors, or
- c. Hold a bachelor's degree with a major in accounting or its equivalent.
- 2. Shall have full rights of membership.

B. Junior Associate

- 1. Qualifications:
 - a. Actively engaged in accounting, or hold a bachelor's degree with a major in accounting or its equivalent with less than two years experience.
 - b. Limited to two years following attainment of qualifications for regular membership.
- 2. Shall vote but may not hold elective office.

C. Student Associate

- 1. Qualifications:
 - a. Regularly enrolled student in post - secondary educational institutions, majoring in accounting or a related field.
 - b. Limited to a maximum of seven years.
- 2. Shall not have the right to vote or hold elective office.

D. Affiliate

- 1. Qualifications:
 - a. Not actively engaged in accounting, and
 - b. Have a substantial interest in accounting.
- 2. Shall vote but may not hold elective office.

E. Retired

- 1. Qualifications:
 - a. Age sixty-five as of June 1 and a regular or associate member for the shorter of five consecutive years or the life of the Chapter.
 - b. Retired from all gainful employment due to disability as of June 1.
 - c. Age fifty-five as of June 1 and retired from all gainful employment and a regular or associate member for the shorter of ten consecutive or the life of the Chapter.
- 2. Shall retain the rights previously held as regular or associate members.

F. Honorary

- 1. Qualifications:
 - a. Outstanding women whose professional achievements exemplify the standards encouraged by the mission statement of the Society, and
 - b. Approved by a two-thirds vote at a Chapter meeting.
- 2. Honorary members who were members upon election to honorary membership shall retain their former rights and privileges in the Chapter.
- 3. The Chapter assumes the liability for National dues of all members it elects to honorary membership in the Chapter.

Section 2. Application for membership shall be signed by a member of Chapter. Applications for membership and reclassification shall be approved by the Chapter Board of Directors, and the National Board of Directors

Section 3. The Board of Directors shall establish the dues of all classes of membership including a prorated schedule of dues. By March 1, members will be notified of dues structure, credits, and fees in effect for the following administrative year. The Board may authorize dues credits, reimbursements fees, initiation fee. Dues are in addition to the amount of membership dues payable to the national organization, and are payable in advance on or before July 1 of each year.

Section 4. Termination of membership:

- A. Any member who fails to pay dues or fees within sixty days of invoice date shall be automatically dropped from membership .
- B. Membership in the Chapter shall be terminated by a two-thirds vote of the Board of Directors under the conditions and procedures prescribed in the Society's parliamentary authority.
- C. If a member is terminated by National they are automatically terminated from the Chapter.

ARTICLE IV OFFICERS

Section 1. The officers of the chapter shall be a president, a president-elect, a vice president, a secretary, a treasurer, the immediate past president and six directors. These officers shall perform the duties prescribed by the bylaws, the standing rules, and the parliamentary authority adopted by the Society.

Section 2. The Nominating Committee shall consist of three members, one regular member elected by the Board of Directors and two regular members elected by the membership no later than the December meeting.

- A. The Chair of this committee shall be appointed by the Board of Directors.
 - B. A vacancy on the committee shall be filled by the Board of Directors.
- Section 3. This committee shall report their nominations for officer and directors to the membership no later than the regular March meeting of the Chapter. Additional nominations may be made from the floor, provided the consent of the member has been obtained.
- A. Annual election of officers and directors shall be held no later than the April meeting of the Chapter.
 - B. The officers and directors shall be elected by ballot. If there is only one candidate for each office and director, the president shall declare the slate elected.
 - C. Newly elected officers and directors shall take office at the beginning of the administrative year.

Section 4. To serve as president-elect, the member must have previously served on the Board of Directors.

Section 5. The directors shall be elected to serve for two years or until their successors are elected and shall have staggered terms. Members of the Executive Committee shall hold office for one year or until their successors are elected. The officers' terms of office shall begin at the beginning of the Society's fiscal year, July 1.

Section 6. A vacancy in the office of president shall be filled by the president-elect, who shall complete that term and term for which elected. If a vacancy in the office of president-elect shall not be filled until the next regular election. If a vacancy occurs both in the office of president and the president-elect, the office of president shall be filled by the Board of Directors. A vacancy in any other office shall be filled by appointment of the president with the approval of the Board of Directors.

Section 7. No officer shall be eligible to serve more than two consecutive terms in the same office. An officer having served two consecutive terms may serve again in the same office after the expiration of one year.

Section 8. An officer may be removed from office by a two-thirds vote of the Board of Directors under the conditions and procedures prescribed in the Society's parliamentary authority.

Section 9. Any member of the Board of Directors who, during a term of office, has three unexcused absences, as determined by the Board of Directors, shall automatically be removed from office.

ARTICLE V MEETINGS

Section 1. The Chapter shall hold at least ten regular meetings each year at a time and place fixed by the Board of Directors.

Section 2. The meeting in June shall be known as the installation meeting and shall be for the purpose of receiving reports of officers and committees, installation of officers and directors and any other business that may arise. If a newly elected officer or director is unable to attend the installation meeting, the installation will take place at the next membership meeting by such officer or director.

Section 3. Special meetings may be called by the president or a majority of the Board of Directors.

Section 4. A quorum shall consist of 10 percent of the membership of the Chapter.

ARTICLE VI REPRESENTATION AND VOTING

Section 1. The Chapter shall be represented at meetings of the American Society of Women Accountants as provided for in the National Bylaws.

Section 2. Credentials of delegates, alternates, proxies and proxy alternates shall be signed as provided in the National Standing Rules.

Section 3. Delegates and alternates to the National annual meeting and special meetings for the ensuing administrative year shall be elected by a majority vote of the members present at the regular June meeting or at any other regular or special meeting of the membership providing notice of such election is sent with the notice of the meeting.

ARTICLE VII BOARD OF DIRECTORS

Section 1. The officers of the Chapter shall constitute the Board of Directors.

Section 2. The Board of Directors shall have general supervision of the affairs of the Chapter between its business meetings and shall perform the duties as described by these bylaws and standing rules. The Board shall be subject to the orders of the Chapter, and none of its acts shall conflict with action take by the Chapter.

Section 3. Meetings:

- A. The president, with approval of the Board of Directors, shall designate the time and place of the regular meetings.
- B. Special meetings may be called by the president and shall be called at the request of a majority of the members of the Board.
- C. A majority of members of the Board shall constitute a quorum.

ARTICLE VIII COMMITTEES

Section 1. The Executive Committee shall be composed of the president, president-elect, vice president, secretary and treasurer.

A. The Executive Committee shall have general supervision of the affairs of the Chapter between meetings of the Board of Directors. The Executive Committee shall be subject to the orders of the Chapter and the Board, and none of its acts shall conflict with the actions taken by the Chapter or the Board.

B. Special meetings may be called by the president and shall be called at the request of a majority of the Executive Committee.

Section 2. The Finance Committee shall be composed of , the Treasurer. The duty of the treasurer is to prepare a budget for board approval no later than the strategic planning meeting.

Section 3. Committees may be appointed by the president, with the approval of the Board of Directors, whenever deemed necessary to the welfare and development of the Chapter. The president shall be ex officio a member of all committees except the Nominating Committee. The president, with approval of the Board, shall fill any vacancies.

Section 4. Additional standing committees are listed in the chapter standing rules.

**ARTICLE IX
PARLIAMENTARY AUTHORITY**

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 Society may adopt.

**ARTICLE X
AMENDMENT OF BYLAWS**

Section 1. These bylaws may be amended at any meeting by a two thirds vote provided notice of the proposed amendment has been provided to each member in writing at least thirty days prior to the meeting.

Section 2. All amendments adopted by this Chapter shall be submitted to the National Bylaws Chair for approval before becoming effective.

Section 3. When amendments to the National Bylaws shall have an effect on this Chapter's bylaws, such amendments shall become automatically effective for this Chapters. Notice in writing shall be sent to the membership.

**ARTICLE XI
DISSOLUTION**

Section 1. This Chapter can be dissolved by a two-thirds vote of the members percent and voting at a membership meeting, provided that notice of such vote has been submitted to each Chapter member in writing at least thirty days in advance.

Section 2. Within thirty days from the date this Chapter is declared inactive by its Board of Directors, it shall surrender declared its charter and all books and records to the Headquarters office.

Section 3. In the event of dissolution of the Chapter, any remaining funds will go to a non-profit organization that is exempt under Section 501 (c) (3) of the Internal Revenue Code as follows:

- A. The Educational Foundation of AWSCPA-ASWA, if it exists or
- B. ASWA National or another nonprofit organization working for the benefit of the accounting profession to be chosen by the trustees of the dissolution.

**AMERICAN SOCIETY OF WOMEN ACCOUNTANTS
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STANDING RULES

GENERAL

The purpose of the standing rules is to record the Chapter's policies and procedures. The standing rules of the Chapter shall be maintained by the Bylaws Chair, said rules to supplement, but not to duplicate, the Bylaws.

A copy of these standing rules shall be presented to each officer, board member and committee chair. Copies are available to other Chapter members who request them.

The Chapter's organizational structure is illustrated in the chart shown at the end of these standing rules. This chart helps to clarify the reporting relationship of officers and chairs. The intent is to free the president from administrative details in favor of the important leadership and public relations aspects of the office.

The fiscal and administrative year of the Chapter shall be July 1 through June 30.

AWARDS & RECOGNITION

The Chapter will present the incoming president with a president's pin. The treasurer will purchase the pin from the National Headquarters before the June meeting.

One or more awards may be presented to members at the installation meeting in June. The awards shall be for Super Service, Special Service, Continuing Service, and Career Achievement. The Member Relations Committee will determine whether any or all of these are appropriate and Chapter members will be given adequate opportunity to nominate recipients.

BOARD OF DIRECTORS MEETINGS

The incoming president may call a meeting of the incoming Board of Directors to prepare for the coming year. Any action taken at the meeting will automatically become effective on July 1.

Board meetings are open to all interested members.

A Strategic Planning meeting of the outgoing and incoming Board members shall be held following the installation of the incoming Board members. At this meeting officers and committee chairs should be prepared to forward their files from the previous year(s) to their successors. This meeting is open to any interested member.

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BOARD OF DIRECTORS ROLES & RESPONSIBILITIES

Each member of the Board shall serve as chair of such standing committees as are assigned by the president and approved by Board of Directors. The Board of Directors shall encourage the attendance of committee chairs at Board meetings. If the chair is unable to attend, another member of the committee may represent the committee at the Board meeting, but may not vote.

Members of the Board of Directors are expected to attend all meetings of the Board.

In order for business to be conducted at Board meetings a quorum of the Board must be present. If a Board member cannot attend a Board meeting, the President should be notified prior to the meeting. A Board member who must miss a meeting and who regularly performs a significant duty at the meetings is responsible for suggesting to the president an alternate representative to perform that function. A representative from the general membership carrying out those duties would not be counted toward the quorum and would not carry a vote.

BULLETINS: ADVERTISING, PRODUCTION

The Chapter does accept commercial advertisements appropriate to a professional accounting publication. The Chapter does not endorse any products. Donated services will be acknowledged in the monthly bulletins.

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A monthly bulletin is mailed to each Chapter member, and other interested parties or potential members, at least one week prior to the monthly meeting. Highlights include notice of the upcoming dinner meeting with the speaker topic, qualifications and appropriate background on the subject. The bulletin also carries Chapter news, professional and personal news of members and calendar of events.

Non-members requesting to be on the mailing list for the bulletin will be charged an annual fee as determined by the Board of Directors to cover the cost of printing, postage and mailing.

Courtesy copies of the bulletin may be sent to the National President, the Area Director, and the National Headquarters office.

Articles from the bulletin may not be reprinted without prior approval of the Board of Directors and such prohibition will be stated in the bulletin.

CHAPTER MEETING: AGENDAS AND BUSINESS

Each committee will sponsor a monthly meeting and obtain a speaker for same. Committee chair will coordinate meeting with Chapter vice president.

The regular monthly business meeting is to be held promptly after the dinner meeting.

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The following is the suggested order of business:

- Call to order
- Reading and approval of minutes of previous meeting
- Report of Officers
- Report of the Board
- Committee reports
- Unfinished business
- New Business
- Announcements
- Adjournment

Any member who has an item of business to be discussed at a regular monthly meeting shall contact the president at least 24 hours in advance to see if the same can be placed on the agenda.

CHAPTER MEETINGS: STANDARDS, MEETING TIME, RESERVATIONS

Any one who makes a dinner reservation and does not cancel two days prior to the meeting date will be billed.

There shall be no remuneration paid to speakers for any of the programs. However, their dinner shall be paid for out of Chapter funds and a gift offered to the speaker will be paid for out of budgeted funds.

The annual strategic planning meeting shall be held in July or August of each year.

The vice president in coordination with the hospitality committee chair, shall be responsible for the arrangements for the meetings.

CHAPTER REMEMBRANCES

At the discretion of the sunshine committee a card will be sent for illness, marriage, etc. A sympathy card should be sent in the event of a death of a member or a member's immediate family or anyone residing with that member. These cards will be the responsibility of the sunshine committee.

A memorial contribution of \$50.00 from the general fund will be given to the Cleveland Chapter Scholarship Fund on the death of a member in good standing.

CHAPTER ROSTER

A membership roster is to be published by the Chapter secretary. A copy is to be provided to each member no later than the December meeting. If a member wishes a second copy, they will be charged for the cost of printing and mailing.

The Chapter roster is to be prepared annually. It should contain a complete listing of members' names, preferred addresses and preferred telephone number(s). It should also contain the current bylaws, program listing for the year, a list of past Chapter presidents, etc. It should be distributed at the December meeting and if desired mailed to the National President, to National Headquarters and to the Area Director.

The Chapter membership roster is published for the exclusive use of the members and is not to be distributed to persons outside the organization without the prior approval of the Board of Directors.

COMMITTEES

The suggested standing committees shall be:

- ADMINISTRATIVE REPORTING
- CHAPTER DEVELOPMENT
- HOSPITALITY
- MEMBER RELATIONS
- PROGRAM- see standing rule Programs
- SCHOLARSHIP- see standing rule Financial Policies and Scholarship Rules and Regulations
- AUDIT- see standing rule Financial Policies
- BULLETIN- see standing rule Bulletins: Advertising, Production
- EDUCATION
- HISTORIAN/ARCHIVES
- MEMBERSHIP- see standing rule Membership: new, prospective, limits, etc.
- PUBLICITY
- STUDENT ACTIVITIES
- EMPLOYMENT (JOBS BANK)
- BYLAWS AND STANDING RULES
- FINANCE- see Bylaws, Article VIII, Section 2.
- LONG RANGE PLANNING
- NOMINATING- see Bylaws, Article IV (Officers), Section 2 and Section 3.
- PUBLIC RELATIONS

ROSTER (YEARBOOK)- see standing rule Chapter Roster (Directory).
AWARDS- see standing rule Awards & Recognition SUNSHINE- see standing rule Chapter Remembrances.

CONTINUING PROFESSIONAL EDUCATION-

Maintain attendance sheets and outlines for any speakers or educational programs the Chapter sponsors.

- A. A chair for those committees deemed necessary shall be appointed by the president and approved by the Board of Directors.
- B. Members of the committee shall be selected by the respective chairs. It is recommended that each standing committee have a past president or a prior committee member as an advisor.
- C. The committee shall perform the duties as prescribed in these standing rules and those assigned by the president.

All members of the Chapter will be encouraged to serve on a standing committee. Appointments will run on a fiscal year basis. Members will be given the opportunity to select the standing committee on which they wish to serve. Any member not stating a preference will be contacted by an officer and asked to serve on a standing committee. Committee chairs shall provide the president with a written roster of committee members by the October meeting with written updates provided as necessary.

The Treasurer shall serve as the Finance Committee.

Should the President appoint a special committee, the responsibilities and duties of that committee shall be specified in writing by the President at the time of the appointment. All special committees shall be governed by the reporting and record keeping requirements of standing committees.

Outgoing committee chairs are responsible for determining their proposed budget request to be submitted in writing to the Treasurer by the strategic planning meeting.

Each committee chair is responsible for submitting a report at each regular Board meeting. "No activity for the month" is an adequate report. If the chair is unable to attend the meeting, then a telephone report to the President by the afternoon of the meeting or another member of the committee must attend and make a report.

The president may ask for the resignation of a committee chair for reasonable cause only with the express approval of a majority vote of the directors present at a Board meeting with a quorum.

FINANCIAL POLICIES

Dues for all classes of membership are based on membership status as of June 30. Annual dues for regular members shall be \$31.00 plus the amount of membership dues in the national organization. For new members joining after January 1st, the dues shall be \$19.00 for the partial year, plus the amount of membership dues in the national organization for the entire year.

Annual dues for junior associate members shall be \$17.00 plus the amount of membership dues in the national organization. For new members joining after January 1st, dues shall be \$10.00 for the partial year, plus the amount of membership dues in the national organization for the entire year.

Annual dues for student associates members shall be \$13.00 plus the amount of membership dues in the national organization.

Annual dues for affiliate membership shall be \$31.00 plus the amount of membership dues in the national organization. For new members joining after January 1st, the dues shall be \$19.00 for the partial year, plus the amount of membership dues in the national organization for the entire year.

Annual dues for retired members shall be \$18.00 plus the amount of membership dues in the national organization.

Honorary members shall pay no dues.

Dues shall become payable on July 1, based on the membership status at June 30, and shall become delinquent on September 1. Any member whose dues have not been paid within this time shall be dropped from membership, reinstatement within the fiscal year may be granted upon payment of \$5.00 and the full year's dues by June 1 of that fiscal year.

The treasurer shall deliver financial records to the auditor on or before July 15 so that the annual compilation may be completed on or before August 15. The yearly compilation shall be conducted in accordance with the procedures outlined in the National Standing Rules entitled "Chapter Procedures Manual".

An annual budget is prepared by the treasurer and approved by the Board of Directors. The treasurer reports on the financial status of the Chapter at each Board meeting and prepares financial statements, including comparison of actual to budgeted income and expenditures. The treasurer is authorized to pay for all budgeted expenditures, but large or unusual items should be brought to the Board's attention. Approval of the Board is required for unbudgeted expenditures.

The records of the treasurer shall be compiled for each fiscal year by an independent accountant appointed by the president.

The Chapter maintains a checking account, one savings account and a scholarship account. The president, treasurer and secretary are the authorized signatories, with two signatures required for payment or withdrawal. It shall be the responsibility of the outgoing treasurer to contact the financial institutions where the Chapter has funds to secure the necessary signature cards and make any address changes.

The president prepares a written annual report for the general membership which includes financial and other relevant information, such as activities for the year, number of new members obtained, and recommendations to the membership, which shall be published annually.

The Board, at its discretion, may refuse to approve any unauthorized and unbudgeted expenditure which has not been previously discussed with the Board. In such case, the liability shall remain the responsibility of the member incurring the expense.

The treasurer shall exercise due diligence in verifying and paying all budgeted expenditure.

The treasurer shall maintain a record of accounts receivable from members not honoring or properly cancelling reservations. The treasurer shall render statements promptly to such members and shall present reports of accounts receivable at each Board meeting. The president shall be responsible for arbitrating any disputes regarding such accounts receivable, and the decision of the president shall be binding upon the member.

A scholarship fund shall be maintained by the treasurer. These funds are accumulated by contribution from Chapter members, and through various fund raising efforts within the Chapter. It shall be the responsibility of the Scholarship Committee to select candidates and propose recipients for the annual scholarship(s). The amount, number and qualifications of the scholarship shall be determined by the Scholarship Rules and Regulations.

MEMBERSHIP: NEW, PROSPECTIVE, LIMITS, ETC.

Membership in this Chapter shall be open to persons who are interested in some field of accounting. Application shall be made on the prescribed form to the Membership Chair.

A member approved by National is to immediately receive a Chapter new member kit which includes a Chapter roster and bylaws.

The membership Committee shall be responsible for maintaining a prospective membership list and for encouraging prospective members as they deem appropriate. Guests are limited to attending no more than three membership meetings in any one administrative year, except for those who have applied for membership who may continue to attend meetings until the application has been processed and approved by the National membership committee. When a new member

receives their membership certificate the Chapter will provide a complimentary dinner.

PROGRAMS

The standards for the program will comply with the standards set by the state Board of Accountancy for Ohio.

The Board of Directors shall approve all programs.

The sponsoring committee shall be responsible for contacting the speaker and securing biographical information. This information will be forwarded to the vice president, bulletin chair, and the publicity chair in time to meet their deadlines, and to the member who will be introducing the speaker.

The continuing Professional Education Committee will be responsible for maintaining the attendance lists and the presentation outlines.

Programs should be on relevant and timely professional subjects which comply with standards for CPE.

The quality and content of the programs of all meetings are the responsibility of the respective committees.

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REPRESENTATION AT NATIONAL MEETINGS

The Chapter president, if able to, will serve as delegate to the Annual Business Meeting. Other delegates may be elected in addition to or in lieu of the president. The number of votes carried by the delegate is determined in accordance with the National Bylaws. Delegates to the annual meeting generally go informed by the Chapter. Membership meeting time is set aside for discussion to attempt to reach consensus on the issues expected to arise at the Annual Business Meeting.

Delegates to the Annual Meeting will be selected by the membership at a regular Chapter meeting. Delegates should be a member in good standing.

The Chapter shall provide an expense fund to defray costs of representation at the Annual Meeting. The purpose of this fund is to encourage Chapter representation and participation in the National policy-setting and decision-making process. This fund shall be used as follows:

The Chapter will pay 100 percent of the registration and 50 percent of the hotel and transportation expense for the president and president-elect.

If the president or president-elect cannot attend the Annual Meeting, the Chapter shall at its discretion pay some of the expenses of the delegates or members who will attend the meeting.

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STANDING RULES AMENDMENTS

These standing rules may be amended by a majority vote of the Board of Directors. They may also be amended by a majority vote of the membership. Before any changes are suggested the Chapter bylaws should be reviewed to make sure that said changes do not conflict with the Chapter bylaws.

The Bylaws Committee shall review all standing rules at least annually. Recommending changes, additions, or deletions shall be presented to the general membership at the regular April meeting. Other recommendations may be made at any time during the year as the Committee deems appropriate. Suggestions from members shall be given prompt attention and members shall be given an explanation if the committee does not concur with their suggestion(s).

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