

# WSCPAs – Proposed By-Law Changes

1 ~~Revisions proposed by the Board of Trustees~~

2

3 The bylaws of the Wyoming Society of Certified Public Accountants are to be amended by: a) amending  
4 language in Article II, Sections 1, 2 and 4; b) amending language in Article IV, Section 5; c) amending  
5 language in Article V, Sections 3 and 4; d) amending language in Article VI, Sections 2 and 3; e) adding  
6 Paragraph A to Article VII and re-lettering Paragraphs A through D as B through E; f) adding language to  
7 Article VIII, Section 1 Paragraph A; g) deleting Article VIII, Section 1, Paragraph B and re-lettering  
8 Paragraph C as B; h) amending language in Article XV and i) adding Article XVI, Section 3.

9

## 10 **Article II - MEMBERSHIP**

### 11 **Section I - Membership**

12 The membership of the Society shall consist of four (4) categories: Resident, Nonresident, Other,  
13 and Honorary. Resident will be further defined into subcategories of ~~Public Practice~~ Active and  
14 Associate. Other will be further defined into subcategories of Retired and Inactive.

15

16 All membership categories, except Associate members ~~who have not yet passed the Uniform~~  
17 ~~CPA examination~~ and Honorary members, shall hold a certificate, duly issued under authority of  
18 the Wyoming Board of Certified Public Accountants or under the authority of any similar Board  
19 of any other U.S. jurisdiction.

20

### 21 **Section 2 - Membership Categories**

#### 22 A. RESIDENT

23 A person whose principal place of business, employment or residence is located within the State of  
24 Wyoming:

25 (I) ~~PUBLIC PRACTICE~~ ACTIVE: Any person who holds a certificate as a Certified Public  
26 Accountant duly issued and under authority of the Wyoming Board of Certified Public

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1 ~~Accountants shall be eligible for membership in this Society in the manner set forth in Section 3 of~~  
2 ~~this article. Such membership includes those working in accounting related activities as follows:~~  
3 ~~Public Accounting Practice, Government, Education, Business or Industry and Attorneys.~~

4  
5 (II) ASSOCIATE: Any person who:

6 (a) Is waiting to fulfill the experience requirements for obtaining a certificate issued by  
7 the Wyoming Board of Certified Public Accountants and is engaged in public practice as  
8 defined in (I) above, or

9 (b) Or any person who has passed one section of the uniform CPA examination and who  
10 maintains an unexpired credit for such examination section shall be eligible for  
11 membership in this Society as an Associate member.

### 12 13 B. NONRESIDENT

14 A person whose principal place of business, employment or residence is outside the State of Wyoming  
15 and is not retired shall be eligible for membership in this Society in the manner set forth in Section 3 of  
16 this article.

### 17 18 C. OTHER

19 The membership category of other shall consist of the following subcategories:

20 (I) CPA RETIRED: Anyone 55 or older and who leaves accounting related activities.

21 (II) CPA INACTIVE: A certificate holder who has not lost the right to active status, who annually  
22 certifies he/she is not actively engaged in the practice of public accounting in Wyoming, and who  
23 does not qualify for retired status.

### 24 25 D. HONORARY

26 Honorary members shall be such persons who, on account of their active interest in the promotion of the  
27 objectives of the profession and the Wyoming Society of CPAs, are admitted to membership by a majority

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1 ~~vote of the Board of Trustees of the Society. These members need not be certified public accountants to~~  
2 be named to honorary membership.

3

4 Honorary members shall not hold voting privileges under Article IV, Section 4.

5

## 6 **Section 4 - Entrance Procedure**

7 A. Any person who possesses the qualifications required by Section 2 of this Article and who desires to  
8 become a member of this Society shall submit his application for membership to the Secretary, in writing  
9 and in such form as shall have been approved and adopted by the Board of Trustees, together with the  
10 appropriate entrance fee.

11

12 ~~B. The application referred to under (A) above, shall be examined by the Secretary. If the Secretary finds~~  
13 ~~the application to be in prescribed form and indicates that the applicant meets the qualifications set forth~~  
14 ~~in Section 2 above, the Secretary shall notify the applicant of his acceptance and inform all Society~~  
15 ~~members of the acceptance of such application. The Secretary shall so inform the members by notice in~~  
16 ~~the regular Society newsletter or in such other manner as the Secretary may determine. The Secretary~~  
17 ~~shall then notify the applicant of his acceptance.~~

18

19 C. When an applicant for membership is fully qualified and has paid his dues for the remainder of the  
20 Society's fiscal year, he shall thereupon be given a certificate of membership which shall be promptly  
21 surrendered to the Society in the event his membership ceases, for any reason whatsoever

22 D. The applicant will be required to sign a statement agreeing to abide by the by-laws of the Society, in  
23 such form as is dictated by the Board of ~~Directors~~ Trustees.

24

## 25 **ARTICLE IV Membership Meetings**

### 26 **Section 5 Order of Business**

27 The order of business at all Membership and Trustees meetings of this Society shall be as determined by  
28 the ~~Chairman~~ President, subject to motion or an appeal to a vote of those qualified to vote at the

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1 particular meeting concerned. Unless otherwise specified, Roberts Rules of Order (Revised) shall govern  
2 the proceedings of all such meetings.

3

### 4 **ARTICLE V Trustees**

#### 5 **Section 3 Terms, Vacancies, Removal**

6 A. Terms of non-officer trustees shall be for a period of two years, or until successors have been chosen  
7 and qualified. Terms of office shall be staggered. The Board of Trustees shall establish appropriate  
8 transitional rules to accomplish the change in the terms of office of the trustees. The Member of Council  
9 shall serve during his tenure on Council.

10

11 B. Officers shall hold office for one year

12

13 C Any vacancy on the Board of Trustees, including officers, which may occur between annual meetings  
14 shall be filled by the Board. ~~The person so appointed shall~~ shall hold the office until the next annual  
15 meeting.

16

17 D. Any trustee may be removed by two-thirds affirmative vote of the eligible voters present at a regular or  
18 special meeting, the call for which contained a notice of intent to consider such removal.

19

#### 20 **Section 4 Duties**

21 A. The Board of Trustees shall at all times have charge of all the funds and other property of the Society,  
22 and general control and supervision of all Society affairs, and so act as a body and not as individuals.

23

24 B. If any elected trustee is absent from three consecutive meetings of the Board of Trustees, not being  
25 present at either the original session or any adjourned session of such meeting, his place shall  
26 automatically become vacant and the Board at its next meeting shall proceed to elect a member of the  
27 Society to fill such vacancy for the unexpired term.

28

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1 C. ~~The Board of Trustees shall meet at the call of the President of the Society or upon written notice~~  
2 signed by a majority of the members thereof and sent by mail to each member thereof. Regular Board  
3 meetings shall be held no less often than four times a year. Seven members shall constitute quorum for  
4 the transaction of business.

5  
6 D. The Board of Trustees may provide for the selection of an Executive Director and such other  
7 employees for the Society, who may be paid such compensation as the Trustees may determine. The  
8 Board of Trustees may delegate such duties, with the authority to execute them, as they determine  
9 necessary for the expeditious administration of the Society affairs to said Executive Director.

10  
11 E. A member shall be appointed annually by the Board of Trustees to perform an audit, review, or  
12 compilation of ~~all books of the Society's financial statements and all vouchers and other documents~~  
13 ~~relating thereto kept by the Treasurer or any other office of the Society.~~ The level of service and  
14 compensation for the service shall be determined by the Board of Trustees. ~~The person selected shall~~  
15 ~~present his or her report for the fiscal year at the annual membership meeting.~~

## 16 17 **ARTICLE VI Officers**

### 18 **Section 2 Elections and Nominations**

19 A. Nominations ~~for~~ of candidates for positions as Officers, with exception of the Secretary, shall be made  
20 by a committee consisting of ~~the prior three (3) available past presidents~~ the Executive Committee of the  
21 Board of Trustees and two members of the society at large. The officer nominating committee shall  
22 recommend a member of the Board of Trustees to the office of Treasurer, as well as provide support for  
23 or against the nomination of the current Treasurer to the office of Vice-President, and the Vice-President  
24 to the office of President. This nomination committee shall present their slate of nominees to the Board of  
25 Trustees at the its January ~~winter meeting of the Board of Trustees.~~

26 The Board of Trustees shall approve the nominees to be presented ~~the nominees~~ for vote of the  
27 membership at the Annual Membership meeting.

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## 1 Section 3 Duties of Officers

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### 2 A. President.

3 It shall be the duty of the President (1) to preside at all meetings of the Society and the Board of Trustees;  
4 (2) to enforce and uphold the By-Laws of this Society; and (3) to act, ex-officio, as a member of all  
5 committees; and (4) to perform any and all other duties usually pertaining to his office.

### 7 B. Vice-President.

8 It shall be the duty of the Vice-President/President-Elect (1) to preside at all meetings in the absence of  
9 the President and in the event of the President's disability, he shall assume all duties of the President's  
10 office; (2) in case both the President and Vice-President are unable to perform the duties of the President,  
11 the Board of Trustees shall choose by a majority vote, one of its members to perform such duties until  
12 said President or Vice-President again assumes office or until the duly elected successors assume their  
13 duties.

### 15 C. Treasurer

16 The duties of the Treasurer shall be (1) to attend to, or supervise, the collection of all dues, entrance fees  
17 and other amounts owing the Society; (2) to ~~keep or supervise the keeping of~~ maintain suitable financial  
18 records books of accounts covering for the Society receipts and payments itemized; with a corresponding  
19 including records of all income, and expenditures, and also a record of all property owned by the Society;  
20 (3) to keep a record of all entrance fees and membership dues as these items relate to the individual  
21 members; and (4) to keep the funds in his charge as Treasurer ~~shall be carried on deposit in such bank~~  
22 financial institutions as may be approved by the Board of Trustees.

### 24 D. Secretary.

26 It shall be the responsibility of the Secretary to keep complete and full minutes of the meetings, both of  
27 the Society and the Board of Trustees and such other duties as the Board of Trustees may direct and

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1 such as usually appertain to the office of Secretary. This position shall be held by the Executive Director  
2 and is a non-voting position.

3

## 4 **ARTICLE VII Committes**

### 5 **Section 1 Committees**

6 A The Executive Committee of the Board of Trustees shall consist of the President, President-Elect,  
7 Treasurer and, Immediate Past President. This committee shall be responsible for the oversight of the  
8 day-to-day operation of the Society.

9

10 A-B. The Board shall have the power to create committees of the Society; to define, limit, or enlarge their  
11 functions; to fix the size of their membership; and to abolish any such committee.

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13 B-C. The President of the Society shall appoint the chairman and members of each committee of the  
14 Society, with the exception of the nomination committees as provided in Articles V and VI. A committee  
15 member shall serve until the close of the fiscal year for which the member is appointed unless a  
16 committee shall be abolished or unless the member is removed from such committee, or unless the  
17 member's membership with the Society shall be suspended or terminated.

18

19 C-D. After consultation with the committee chairman, committee members who are not effectively  
20 participating in committee activities may be removed at the discretion of the committee chairman, subject  
21 to approval by the President of the Society.

22

23 D-E. Each chairman shall submit to the President of the Society a report of the activities of the committee  
24 at the close of each fiscal year, or in the event of the abolition of the committee, upon such abolition. No  
25 committee report, whether interim, annual or final shall be published or circulated without the consent of  
26 the Board.

27

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## 1 **ARTICLE VIII Dues and Assessments**

### 2 **Section 1. Dues**

3 A. The annual dues and application fees shall be determined annually by a majority vote of the Board of  
4 Trustees in accordance with such classifications as are deemed appropriate, and may require dues of a  
5 different amount of each class so created. Dues shall be payable in advance for each fiscal year of the  
6 Society or in such other manner as the Board shall prescribe. Dues for new members shall be  
7 apportioned to the end of the fiscal year, in such a manner as is determined by the Board of Trustees. In  
8 the event of termination of membership in the Society prior to the end of its fiscal year, no refund of any  
9 pro-rated amount will be made.

10

11 ~~B. Members holding a certificate from Wyoming and maintaining an office, even though on a part time~~  
12 ~~basis, or engaging in areas other than public practice, must pay public practice dues.~~

13

14 ~~C.B.~~ The Board may cancel the dues or indebtedness of a member or excuse a member from future dues  
15 or indebtedness in any case that, in the judgment of the Board, is appropriate.

16

## 17 **ARTICLE XV Annual Report**

18 A ~~The report required by Article V Section 4 E of these bylaws on~~ of the financial statements for each  
19 fiscal year shall be prepared for presentation presented at the Annual Meeting.

20

## 21 **ARTICLE XVI Recommendations and Appointments**

### 22 **Section 3 HEALTH INSURANCE TRUST**

23 Trustees for the Society's Health Insurance Trust will be selected by the Society's Board of Trustees at its  
24 regular meeting held in January of each year.