

BY-LAWS
OF
WESTCHESTER/ROCKLAND CHAPTER
NATIONAL CONFERENCE OF CPA PRACTITIONERS, INC.
EFFECTIVE 5/17/2016

ARTICLE I.
PURPOSES

Section 1. The objects and purposes of the
Westchester/Rockland Chapter of the National Conference of CPA Practitioners, Inc. are:

To be sensitive and responsive to the nature, importance to the profession and special needs of medium-sized and smaller accounting firms, including sole practitioners;

To promote the exchange of ideas among its members;

To aid the progress of the public accounting profession generally; to enhance ~~to~~ the status of the certified public accountant and to aid the profession;

To provide a forum for the discussion of issues and concern common to members of the public accounting profession and to encourage research and the preparation of papers, documents and reports on accounting topics and on concerns common to members of the accounting profession and advance public relations with other organizations and the public in general.

Section 2. The Chapter may do and perform such acts and things in furtherance of, and in connection with the forgoing purposes.

ARTICLE II.

MEMBERSHIP

Section 1. The membership of this chapter shall be limited to individuals licensed as Certified Public Accountants, who are licensed as Certified Public Accountants as acceptable by NCCPAP National by-laws.

Section 2. Each member shall subscribe to and agree to be bound by these by-laws and all amendments thereof.

Section 3. Any member of the Chapter may withdraw from membership by tendering a written resignation to the Board of Directors. The resignation of a member shall not become effective unless the member has paid all indebtedness to the Chapter remaining unpaid on the date of tender of resignation.

Section 4. Any member of the Chapter which violates any of the by-laws, rules or regulations of this Chapter or who is guilty of conduct unbecoming a member of this Chapter, may be suspended or expelled by a two-thirds vote of the Board of Directors present at any regular or special meeting. Charges made against any member of the Chapter shall be in writing, shall contain a concise statement of all the facts constituting the breach of the by-laws or other cause of suspension or expulsion and, unless the complaint has been initiated by the Chapter, the name and address of the member making the complaint. A true and correct copy of the complaint shall be delivered to the member against whom such complaint is entered by the Chapter, if initiated by it, or by the complaining member at the same time the complaint is filed with the Board of Directors. Not less than 30 days' notice of the date set for the meeting of the Board of Directors at which the complaint is to be considered shall be given by the Chapter to the member against whom the complaint has been made and to the member making the complaint, and the member against whom the complaint has been made shall have

the right to appear, in person or by counsel, and be heard at such meeting before the Board of Directors shall take any final action on such complaint. All parties shall be notified of the Board's decision in writing within 30 days.

Section 5. Any member whose membership in the Chapter shall have terminated by expulsion or other cause shall forfeit thereby all interest in any and all funds, property, rights and interests belonging to the Chapter.

ARTICLE III

MEETINGS OF MEMBERS

Section 1. Regular meetings of members shall be held in Westchester and/or Rockland County in New York State and at such place as may be fixed from time to time by the Board of Directors. Seminars are not meetings.

Section 2. An annual meeting of members at which they shall elect directors and officers and transact such other business as may properly be brought before the meeting shall be held on such a day during the month of September as shall be fixed by the Board of Directors.

Section 3. Special meetings of members for any purpose or purposes, unless otherwise prescribed by statute or by the by-laws, may be called by the president or the Board of Directors, and shall be called by the president upon the written request of 10% or more of the total number of members registered by the Secretary at the end of the month preceding the written request submitted for a special meeting.

Section 4. Written notice of all meetings of members shall be mailed by first class mail to all members entitled to vote at such meeting. Not less than 30 days' notice shall be given in the case of annual meetings and not less than 15 days' notice shall be given in the case of

special meetings. The notice of special meetings shall state at whose direction the meeting has been called and the purpose or purposes for which the meeting is to be held.

Section 5. The business transacted at any special meeting of member firms shall be limited to the purpose or purposes set forth in the notice of meeting.

ARTICLE IV

QUORUM AND VOTING OF MEMBERS

Section 1. Each member, having voting power, shall be entitled to one vote on each matter submitted to a vote at a meeting of members. A member may vote either in person or by proxy executed in writing by the member or by its duly authorized attorney-in-fact.

Section 2. Members entitled to cast 25 votes shall constitute a quorum at all meetings of members for the transaction of business, except as otherwise provided by statute or the by-laws. If, however, such quorum shall not be present or represented at any meeting of the members, the members present, in person or represented by proxy, shall have power to adjourn the meeting from time to time, without notice other than by announcement at the meeting, until a quorum shall be present or represented. At such adjourned meeting at which a quorum shall be present, or represented, any business may be transacted which might have been transacted at the meeting as originally notified.

Section 3. If a quorum is present, the affirmative vote of a majority of the members entitled to vote at the meeting shall be the act of the members, unless the vote of a greater number of members is required by statute or the by-laws.

Section 4. Whenever members are required or permitted to take any action by vote, such action may be taken without a meeting, on written consent, setting forth the action so taken, signed by all of the members entitled to vote thereon.

Section 5. Unless a member shall otherwise direct, by written instructions filed with the Secretary of the Chapter, the Chapter may recognize and accept the presence or action of such members.

Section 6. Except as otherwise provided in these by-laws, all meetings of members shall be conducted in accordance with the rules contained in the most recent edition of Robert's Rules of Order.

ARTICLE V

CANVASS OF MEMBERS

Section 1. A mail canvass seeking the expression of an opinion of the members on any matter shall be had if requested (a) by a vote of one-third of the Board of Directors, (b) by the vote of the members at a meeting or (c) upon receipt by the Chapter of a petition for a mail canvass signed by at least 10% of membership registered by the Membership Chair at the end of the month preceding the receipt of the petition requesting a mail canvass. On any matter on which a mail canvass is to be had, the Membership Chair shall prepare a ballot and set a forth thereon a fair summary of the arguments pro and con and the results of any vote of the Board of Directors or of the members upon such matter. The ballot shall be mailed to the members within 20 days of the event that determines that there is to be a mail canvass. Only those ballots received by the Chapter within 20 days from the date the ballot was mailed to the members shall be counted. The results of any canvass shall not be binding upon the Board of Directors or the Chapter, but the secretary shall inform the membership of the results of any such canvass.

ARTICLE VI

DUES AND ASSESSMENTS

Section 1. (a) All members shall comply with the National dues structure to retain their membership in the Chapter.

Section 2. After a member has been in default in the payment of any dues or assignments for a period of more than 60 days, the Board of Directors, with 30 days' notice to the member, may suspend or expel a member. Suspension or expulsion shall not relieve the member from the obligation of which it is in default.

ARTICLE VII

DIRECTORS

Section 1. The Chapter shall be governed by the Board of Directors. The Board of Directors shall consist of the following persons:

- a) Those elected officers holding the position of President, Vice-President, Program Chair, Secretary and Treasurer of the Chapter:
- b) The immediate past President, who shall automatically serve as a Director of the Chapter

Section 2. (a) Any or all of the Elected Directors may be removed with or without cause at any time by a vote of the member firms at a special meeting called for that purpose.

(b) Any Elected Director may be removed for cause by a vote of the Board of Directors at a special meeting called for that purpose, provided that there is a quorum of not less than a majority of the entire Board of Directors present at the meeting at which such action is taken.

Section 3. Any person holding the position of Director by virtue of his status as an officer designated in paragraph (a) Section 1 of this Article VII, shall cease to be a Director if he or she shall cease, for any reason, including by reason of his removal as such an officer, to hold such office.

Section 4. Any person holding the position of Director by virtue of his status as the immediate past President of the Chapter may be

removed for cause at any time by the vote of the members at a special meeting called for that purpose.

Section 5. Notwithstanding any of the foregoing, no Director may be removed by the Board of Directors or by constituent members of the Chapter, without prior notice of, and an opportunity to be heard, at the meeting of the Board of Directors, when the Chapter members would consider the question of removal.

Section 6. Vacancies among Elected Directors, however caused, may be filled by the affirmative vote of a majority of the remaining Directors constituting a quorum. A Director elected by the Board of Directors to fill a vacancy, shall serve until the next succeeding annual meeting of members and until his or her successor shall have been elected. The term of any Elected Director elected at an annual meeting to fill a vacancy shall expire at the expiration of the originally scheduled term of the Elected Director whose vacancy is being filled.

Section 7. The business affairs and the activities of the chapter shall be managed by its Board of Directors which may exercise all such powers of the Chapter and do all such lawful acts and things as are not restricted by statute or by these by-laws directed or required to be exercised or done by the members.

ARTICLE VIII

MEETING OF THE BOARD OF DIRECTORS

Section 1. Regular meetings of the Board of Directors may be held upon such notice and at such time and place as shall from time to time be determined by the Board.

Section 2. Special meetings of the Board of Directors may be called by the President, and shall be called by the President or Secretary on written request of at least one-third of the Directors, on 10 days² notice to each Director either personally, by mail, by e-mail, by telegram, or by facsimile.

Section 3. Notice of a meeting need not be given to any Director who submits a signed waiver of notice whether before or after the meeting or attends the meeting without protesting prior thereto or at its commencement the lack of notice. Notice of any special meeting of the Board of Directors shall set forth the purpose of the meeting.

Section 4. Three members of the Board of Directors shall constitute a quorum for the transaction of business unless a greater or lesser number is required by law or by these by-laws. The vote of a majority of the Directors present at any meeting at which a quorum is in attendance shall be the act of the Board of Directors unless the vote of a greater number is required by law or by these by-laws. If a quorum shall not be present at any meeting of Directors, a majority of the Directors present may adjourn the meeting from time to time without notice, other than announcement at the meeting, until a quorum shall be present.

Section 5. Unless the by-laws provide, any action required or permitted to be taken at a meeting of the Directors or a committee thereof may be taken without a meeting if a consent in writing to the adoption of a resolution authorizing the action so taken shall be signed by all of the Directors entitled to vote with respect to the subject matter thereof.

Section 6. Unless otherwise restricted by these by-laws, members of the Board of Directors, or any committee designated by the Board of Directors, may participate in a meeting of the Board of Directors, or any committee, by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time, and such participation in a meeting shall constitute presence in person at the meeting.

Section 7. A member although not a member of the Board of Directors may attend any meeting of the Board of Directors provided, however, that the Board of Directors may adopt rules from time to time permitting the Board to convene in executive session from which persons

who are not Directors of the Chapter may be excluded, provided that two-thirds of the Directors are present to vote.

ARTICLE IX

COMMITTEES

Section 1. The Board of Directors, by resolution adopted by a majority of the entire Board, may designate from among its members, standing committees, each consisting of one or more Directors. Except as otherwise provided by law, each such committee shall perform the functions and have the powers and authority delegated to it by the Board in the resolution or resolutions establishing such committee. The Board may designate one or more directors as alternate members of any standing committee, who may replace any absent member or members at any meeting of such committee. Vacancies in the membership of any standing committee shall be filled by the Board of Directors at a regular or special meeting of the Board of Directors.

Sections 2. The Board, by the resolution adopted by a majority of the entire Board, may create such special committees of the Board as it may from time to time deem desirable. Special committees shall include at least one member of the Board, and, unless otherwise provided in the resolution creating such a special committee, shall be appointed by the President. A special committee shall have only those functions and powers specifically delegated to it in the resolution creating such committee.

Sections 3. The Board may dissolve any standing or special committee, by resolution adopted by a majority of the entire Board.

Section 4. Committees of the Chapter may be created by resolution adopted by a majority of the entire Board, or by majority vote at the annual meeting of members, at any special meeting of members called for this purpose. Unless otherwise provided in the resolution creating such a committee of the Chapter, the committee members shall be appointed by the President from among the members of the Board or

members. Committees of the Chapter shall not, without prior approval of the Board or membership by which it was created, issue any public recommendations or pronouncements in the name of the Chapter or on behalf of the Chapter. The provisions of this section shall not be deemed to apply to the Nominating Committee, which is governed solely by ARTICLE XII of these by-laws.

Section 5. Any committee shall keep regular minutes of its proceedings and report the same to the Board of Directors when requested or required.

ARTICLE XI

OFFICERS

Section 1. At the annual meeting of members, the following officers of the Chapter shall be elected, all for one-year term commencing November 1 next following such annual meeting; a President, Vice-President, Program Chair, Secretary and Treasurer.

Section 2. Any officer elected by the membership may be removed with or without cause by the vote of the members at a special meeting called for that purpose. The authority of any officer elected by the members to act in his or her official capacity may be suspended for cause by action of the Board of Directors at a special meeting called for that purpose. No officer elected by the member firms may be suspended by the Board of Directors without prior notice of, and an opportunity to be heard at, the special meeting of the Board of Directors at which the question of suspension is to be considered.

Section 3. The officers of the Chapter shall hold office until their successors are chosen and qualify. In the event that the office of President becomes vacant for any reason, the Vice-President shall

succeed to the office of President. Any other vacancy occurring in any other office of the Chapter shall be filled by the Board of Directors.

PRESIDENT

Section 4. The President shall be the chief executive officer of the Chapter, shall preside at all meetings of the members and the Board of Directors, shall have general and active management of the activities and the business of the chapter and shall see that all orders and resolutions of the Board of Directors are carried into effect.

VICE PRESIDENT

Section 5. The Vice-President shall perform the duties and exercise the powers of the President in the absence or disability of the President. The Vice-Presidents shall perform such other duties and have such powers as the Board of Directors may from time to time prescribe.

PROGRAM CHAIR

Section 6. The Program Chair shall be responsible for the organization of all continuing education meetings held by the Chapter. While the Program Chair had discretion in organizing all aspects of such meetings, all expenditures must be approved by the Treasurer.

SECRETARY

Section 7. The Secretary shall attend all meetings of the Board of Directors and all meetings of the members and record all the proceedings of the meeting of the Chapter and of the Board of Directors in a book to be kept for that purpose and shall perform like duties for any standing committee when required. The Secretary shall give, or cause to be given, notice of all meetings of the members and special meetings of

the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or the President under whose supervision he or she shall be.

TREASURER

Section 8. The Treasurer shall have the custody of the Chapter funds and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Chapter and shall deposit all moneys and other valuable effects in the name and to credit of the Chapter in such depositories as may be designated by the Board of Directors.

Section 9. The Treasurer shall disburse the funds of the Chapter as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the President and the Board of Directors at its regular meetings, or when the Board of Directors so requires, an account of all his or her transactions as Treasurer and of the financial condition of the Chapter.

ARTICLE XII

NOMINATING COMMITTEE

Section 1. The Nominating Committee shall consist of five member persons of which two shall be designated by the President and two (plus one alternate) shall be elected from the floor at the July Chapter meeting. No person shall be eligible for election to the Nominating Committee if he or she has served as a member of such committee during the preceding year. The past President shall be one of the five members of the committee and shall serve as Chairperson of the committee. No member of the Nominating Committee shall be nominated to serve as an officer or Elected Director. The President may not serve on the nominating Committee.

ARTICLE XIII

NOMINATIONS OF ELECTED DIRECTORS AND OFFICERS

Section 1. The Nominating Committee shall certify by a report, filled with the Secretary, not less than 20 days prior to the annual meeting of members, its nominations for officers and Elected Directors, and that the nominees have consented to serve if elected.

Section 2. An independent nomination for an officer or Elected Director may be made by petition filled with the Secretary 20 days prior to the vote at the annual meeting of members. The petition shall be signed by at least 20 members of the Chapter, and shall certify that the nominee has consented to serve, if elected. A report of all independent nominations received by the Secretary prior to mailing of the notice of the annual meeting of members shall be submitted to the members. The Secretary shall set forth with the report the same personal information as appears with respect to each nominee of the Nominating Committee.

Section 3. If a nominee of the Nominating Committee for an officer or Elected Director dies or otherwise becomes unavailable as a nominee before the election meeting, the Nominating Committee shall, as early as practicable, but by the time of the election meeting, and without reference to the procedure set forth in Section 1, report a substitute nomination. If the substitute nomination is of a person previously nominated by the Nominating Committee shall at the same time report a substitute nomination for that office or directorship. If an occasion arises permitting such a substitute nomination by the Nominating Committee, or if before the election meeting a nominee by independent nomination for an officer or Elected Director dies or otherwise becomes unavailable as nominee, independent nominations for the office or directorship shall be permitted from the floor at the election meeting, without reference to the procedure set forth in Section 1. If a successful nominee dies after the election meeting but before his or her term of office is scheduled to commence, or if during that period he or she otherwise becomes unavailable to serve his or her term, the death or

other unavailability shall be considered as a vacancy to be filled as elsewhere provided in these by-laws.

Only under the above circumstances shall a nomination from the floor be accepted.

ARTICLE XIV

FISCAL MATTERS AND MISCELLANEOUS

Section 1. Fiscal Year – The fiscal year of the Chapter shall be November 1 through October 31.

Section 2. Checks – All checks or demands for money and notes of the Chapter shall be signed by such officer or officers or such other person or persons as the Board of Directors may from time to time designate.

Section 3. Chapter Representatives – The Board of Directors shall designate a person(s) to represent the Chapter at the National Board meetings. The Treasurer shall be authorized to reimburse the Chapter Representatives for reasonable unreimbursed expenses related to such National meetings.

Section 4. Other Chapter members who serve on the National Board of Directors and/or committees thereof, or other Chapter members appointed by the Board to attend, will also have reasonable expenses reimbursed by the Chapter.

ARTICLE XV

AMENDING THE BY-LAWS

Section 1. Initiation – A proposal to amend the by-laws may be initiated by the Board or by a petition filed with the Secretary and signed by at least twenty members.

Section 2. Adoption of By-laws Initiated by Petition – Within ninety days following the initiation by petition of a proposal to amend the by-laws, the proposed change shall be submitted to all of the members of the Chapter by mail for a vote. If at least two-thirds of those voting approve such proposal, it shall become effective as an amendment to the by-laws.

Section 3. Adoption of by-laws Initiated by the Board of Directors – A proposal to amend the by-laws initiated by the Board of Directors shall be submitted to all of the members of the Chapter for a vote in the same manner as provided in Section 2 of this Article or, if the Board of Directors shall so direct, be submitted at the annual or a special meeting of members called for such proposal. If the proposal is to be submitted at a meeting of members, the notice of such meeting shall set forth the proposed amendment to be so submitted. Any amendment so submitted for action at a meeting of members shall require the affirmative vote of two-thirds of those members voting at the meeting at which a quorum is in attendance in person.

Section 4. Amendments if adopted as above provided shall become effective on the date specified in the proposal or if no date is specified, on the date on which adopted.

ARTICLE XVI

DISSOLVING THE CORPORATION

Section 1. Dissolution – In the event that the membership votes to dissolve the corporation, any monies remaining after payment of all outstanding debts must be remitted to the national organization to further the stated purpose for which this corporation was formed. In the event that the National organization no longer exists, any remaining monies must be distributed to other not-for-profit organizations which support a similar purpose as required by New York State corporation law.

BY-LAWS
OF
WESTCHESTER/ROCKLAND CHAPTER
NATIONAL CONFERENCE OF CPA PRACTITIONERS, INC.
EFFECTIVE 5/17/2016