

**Constitution  
of the  
Utah Association of  
Certified Public  
Accountants**

(Adopted March 2001)  
(Amended May 2014)

**ARTICLE I  
Name**

The name of this organization shall be the Utah Association of Certified Public Accountants.

**ARTICLE II  
Mission Statement**

The UACPA Leadership supports and challenges members through advocacy, professional education, leadership development, networking, and community service, to help them succeed in a competitive and changing world.

The UACPA represents knowledge professionals serving business who subscribe to our core values of competency, integrity, and trust. We support and challenge our members through: strategic education, leadership development, beneficial alliances, and public awareness, to help them flourish in a competitive and changing world.

**Bylaws  
of the  
Utah Association of  
Certified Public  
Accountants**  
(As Adopted March 2001)

**ARTICLE I  
Membership**

**1. Membership.** Any person who can provide evidence of passing the Uniform CPA Examination shall be eligible for membership in the Utah Association of Certified Public Accountants (Association). Members in good standing are eligible for service in all positions within the Association.

The Executive Board may from time to time establish subcategories of membership which may include Non-resident Membership, Retired Membership, Family Leave Membership, Education Leave Membership, and any other subcategory the Executive Board deems appropriate. The Executive Board may also establish relationships of affiliation with non-CPAs working in CPA firms or non-CPAs working with CPAs in industry, government, and education; other professionals; and such other groups as the Executive Board may from time to time deem appropriate. Eligibility for any subcategory of membership or affiliate status shall be based on such requirements and the payment of such fees and dues as the Executive Board shall determine.

**2. Admission.** Admission shall be granted upon (a) receipt of a completed application and payment of required fees, (b) vetting by staff or committee assigned by the Executive Board , and (c) approval by the Executive Board.

**3. Certificate.** A certificate of membership in such form as the Association may designate shall be issued to each Member.

**4. Suspension.** Membership in the Association shall be suspended without a hearing should a member's license or permit to practice as a certified public accountant be suspended as a disciplinary measure by any licensing authority. Such suspension of membership in the association shall terminate upon reinstatement of the license or permit and reapplication for membership privileges.

**5. Resignation and Termination.**

**(a) Resignation.** The Association may accept the resignation of any member. The resignation of a member shall not become effective unless all indebtedness to the Association has been paid. Upon acceptance, such resignation shall leave the past member in good standing with the Association. The Association will not accept a resignation from a member who is under investigation as outlined in **5(c) of this Article I** herein until such time as the investigation and disciplinary process has been completed. If the member fails to complete the investigation and disciplinary process, the member is no longer in good standing with the Association.

**(b) Termination for Unpaid Indebtedness.** If a member is delinquent for three (3) months in payment of dues, assessments or other indebtedness to the Association, after having been twice officially notified of the delinquency, the Chief Executive Officer shall report the delinquency to the Executive Board. Upon failure to receive the dues within fifteen (15) days of the mailing of final notice by the Association, said membership shall be automatically terminated. Termination for unpaid indebtedness shall indicate that the past member is no longer in good standing with the Association.

**(c) Termination for Other Causes.** Membership in the Association may be terminated without a hearing should a member's license or permit to practice as a certified public accountant be revoked, terminated, or not renewed as a disciplinary measure by any licensing authority.

**6. Reinstatement.** Upon proper application, the Association may reinstate a former member, who has resigned or whose membership has been suspended or terminated, upon such terms as the Executive Board may designate. If a member has been suspended or terminated while a disciplinary proceeding was pending, the reinstatement shall not take place until the disciplinary proceeding has been completed.

## **ARTICLE II**

### **Dues and Assessments**

**1. Annual Dues.** The annual dues and membership fees for each category or subcategory of membership and affiliate status shall be set by the Executive Board. Dues shall be payable upon receipt of the dues statement. The annual dues period shall be for the fiscal year of the Association. Dues for new members shall be prorated on a monthly basis, based upon their date of application.

**2. Special Assessments.** The Executive Board may levy special assessments on any category or subcategory of membership or affiliate status. Such assessments must be ratified by ballot of the general membership by a majority of those voting.

## **ARTICLE III**

### **Chapters**

**1. Requirements.** Chapters of the Association may be formed in any city, county, multi-city, multi-county or such other geographic area within the State of Utah whenever there are fifteen (15) or more members in the Association who apply for formation of a Chapter and have such application approved by the Executive Board. Upon compliance with all the requirements under these Bylaws, the Executive Board may grant a charter to such group.

**2. Membership.** The Chapter may admit any current Association member to Chapter membership but may not admit any non-members of the Association. Members are initially assigned to Chapters based on their preferred mailing address. A member may request a change of Chapter by notifying the Association offices.

**3. Limitations.** Under no circumstances may Chapter members speak on behalf of the Association. No Chapter shall communicate with (a) any federal or state governmental body, bureau, commission, or unit concerning matters affecting the profession in Utah as a whole, or (b) any national or state professional society, except in matters relating to the dissemination of general information to the public pursuant to plans adopted by such national or state professional society, and except in general routine matters.

**4. Bylaws.** Each Chapter shall be self-governing under the Standard Chapter Bylaws provided by the Association.

**ARTICLE IV**  
**Official Meetings of the Association and**  
**Membership at Large**

**1. Annual Meeting.** The Association shall not be required, but may elect on an annual basis, to hold an annual meeting of the membership.

**2. Other Meetings.** Other official meetings of the membership or any subgroup of membership or affiliate status may be called at any time by the President or by a majority of the members of the Executive Board.

**3. Majority Vote.** In conducting business at any officially designated meeting of the Association, a majority vote of those present shall rule. The membership shall be given appropriate notice (see notice to membership) of all official membership meetings and allowed the opportunity to be present and vote or to provide a written proxy vote on all matters brought before the Association membership.

**4. Notice to Membership.** Written notice of all official meetings of the Association membership shall be published in the newsletter of the Association which shall be mailed or otherwise transmitted to every member at least thirty (30) days prior to the date of the membership meeting. Notices shall set forth the time, place and agenda, including any matters to be voted upon at the meeting.

**5. Parliamentary Procedure.** In matters of official Association business, the rules of parliamentary procedure set forth in the most recent version of "Roberts Rules of Order" shall apply.

**ARTICLE V**  
**Executive Board,**  
**Leadership Council**  
**Officers, and Chief Executive**  
**Officer**

**A. Executive Board**

**1. Composition and Tenure.** The Executive Board shall consist of the following nine **(11)** directors:

<u>DIRECTOR</u>	<u>TERM OF OFFICE</u>	<u>ELECTION STATUS</u>	<u>MEMBER</u>
President	1 fiscal year	Annually	Full Member
President-elect	1 fiscal year	Annually	Full Member
Vice-President	1 fiscal year	Annually	Full Member
Treasurer	2 fiscal years	Even Years	Full Member
Secretary	2 fiscal years	Odd Years	Full Member
Member-At-Large	2 fiscal years	Even Years	None Required
Member-At-Large	2 fiscal years	Odd Years	None Required
Pro-Net Council	2 fiscal years	Even years	Full Member
Immediate Past President	1 fiscal year	Annually	Full Member
AICPA multi-year Council Representative	3 fiscal years	Every 3 years	Full Member
Chief Executive Officer			None required

The first five (5) directors shall be elected as directors by virtue of their election as officers of the Association. Each Member-At-Large is not an officer of the Association but shall serve as a member of the Executive Board. Members-At-Large shall be elected for a two (2) year term, one Member-At-Large elected in even numbered years and the other Member-At-Large elected in odd numbered years. The Chief Executive Officer may participate in Executive Board meetings, except when excluded by vote of the Executive Board, but will not have a vote on any matter submitted to the Executive Board unless there is a tie at which time the CEO will cast the tie breaking vote. Each member other than the CEO of the Executive Board shall have one (1) vote.

**2. Governing Body.** The Executive Board shall be the governing body of the Association and as such shall have supervision of the funds and property of the Association, exercise general control over all its affairs, and be responsible for statements of position to the public, budget approval and other major policy matters. The Executive Board shall cause to be made annually an independent audit of the financial statements of the Association and shall report thereon to the membership.

**3. Election of President.** The President or acting president of the Association shall serve as the chair of the Executive Board.

**4. Meetings.** The Executive Board shall meet at least quarterly at such date and place as may be determined by the President). Special meetings of the Executive Board may be called by the President or by the written request of two (2) or more directors. Any special meetings will require notice to the directors at least twenty-four (24) hours prior to the date of such special meeting. A majority of the Executive Board shall constitute a quorum at any meeting of the Executive Board. If a director is absent from more than two (2) consecutive meetings of the Executive Board, and sufficient excuse is not presented at the next meeting of the Executive Board, the office may be declared vacant by the Executive Board.

**5. Vacancies.** In the event that a vacancy shall arise in the Executive Board, the remaining directors shall elect a member of the Association to fill such vacancy for the unexpired term. The director(s) so elected must meet all qualifications for the position.

**B. Leadership Council.**

**1. Composition and Tenure.** The Leadership Council shall consist of the following:

**a. Executive Board.** All members of the Executive Board shall serve as participants on Leadership Council throughout their terms as members of the Executive Board. Each member of the Executive Board shall have one (1) vote on Leadership Council.

**b. Chapter Presidents.** The currently acting president, or designee of the president, of all Chapters recognized by the Executive Board shall serve as participants on Leadership Council. Each chapter shall have one (1) vote on Leadership Council.

**c. Committee Chairs.** Each Chair of a committee, task force, or special interest group (as such committees, task forces, or special interest groups may from time to time be established by the Executive Board) shall serve as participants on the Leadership Council throughout his or her term as Committee Chair. Each Chair shall be responsible for the performance and supervision of the committee, task force, or special interest group over which the Chair is appointed. Each Committee Chair shall have one (1) vote on Leadership Council.

**d. Practice Advisory Council.** The Executive Board or its designee shall establish a Practice Advisory Council consisting of not less than seven (7) members in public practice, including not less than three (3) sole practitioners, three (3) representatives employed in local or regional firms, and one (1) representative employed by a national firm. Members on the Practice Advisory Council shall serve for a term of three (3) years with approximately one-third of the members rotating each year. Each member of the Practice Advisory Council shall serve as a participant on the Leadership Council throughout his or her term on the Practice Advisory Council and shall perform such additional duties as shall be determined by the Executive Board. Each member of the Practice Advisory Council shall have one (1) vote on Leadership Council.

**e. Business and Management Advisory Council.** The Executive Board or its designee shall establish a Business and Management Advisory Council consisting of not less than seven (7) members who are not engaged in the practice of public accounting, including not less than three (3) members employed in industry, two (2) members employed in a government position, one (1) member employed in education, and one (1) member employed in a profession other than public accounting. Members on the Business and Management Advisory Council shall serve for a term of three (3) years with approximately one-third of the members rotating each year. Each member of the Business and Management Advisory Council shall serve as a participant on the Leadership Council throughout his or her term on the Business and Management Advisory Council and shall perform such additional duties as shall be determined by the Executive Board. Each member of the Business and Management Advisory Council shall have one (1) vote on Leadership Council.

**f. ProNet Council.** The Executive Board or its designee shall establish a ProNet Council consisting of not less than ten (10) members including two (2) Chairs, two (2) Vice Chairs, two (2) University Committee members, two (2) New Professional/Networking Committee members and two (2) Leadership Transition Committee members. Members of ProNet Council shall serve for a term of three (3) years with approximately one-third of the members rotating each year. Each member of the ProNet Council shall serve as a participant on the Leadership Council throughout his or her term and shall perform such additional duties as shall be determined by the Executive Board. Each member of the ProNet Council shall have one (1) vote on Leadership Council.

**f. AICPA Council Representatives.** Any member of the Association who is also a Member of Council for the AICPA shall serve on Leadership Council and such representative shall have one (1) vote.

**2. Advisory Body.** Leadership Council shall advise the Executive Board regarding matters submitted by the Executive Board for advice and will perform such additional duties as the Executive Board or these Bylaws shall describe.

**3. Chair.** The President or acting president of the Association shall be the Chair of the Leadership Council.

**4. Meetings.** Leadership Council shall hold an annual meeting and such additional meetings as the Executive Board shall determine.

**5. Quorum and Voting.** The presence in person of fifty percent (50%) of the voting members of Leadership Council shall constitute a quorum for the transaction of business. A majority of the voting members present at any meeting in which a quorum is present shall constitute a vote of Leadership Council.

**C. Officers.**

**1. Composition.** The officers of the Association shall be the President, President-Elect, Vice-President, Secretary, and Treasurer. No member shall hold more than one (1) office at a time.

**2. Tenure.** The President shall serve a term of one (1) fiscal year. The President-Elect shall serve a term of one (1) fiscal year. At the end of the term of the President-Elect, he or she shall automatically succeed to the position of the President. The Vice President shall serve a term of one (1) fiscal year. The Secretary shall serve for a two (2) year term and be elected during odd-number years. The Treasurer shall serve a two (2) year term and be elected during even-number years. Notwithstanding any other provision of the Bylaws, an officer shall hold office for his or her designated term or until the election of a successor, whichever is later.

Any officer who shall automatically succeed to office in a following year shall succeed to that position unless notified to the contrary by the President, in writing, at least ninety (90) days prior to the beginning of the fiscal year. Such notice shall be given only after approval by a majority of the Executive Board. In the event such notice is given, the Nominating Committee shall nominate a member for the vacated office subject to approval by the Executive Board.

**3. Vacancy.** If any vacancy shall occur among the officers during the fiscal year, the Executive Board shall appoint a member to fill the vacancy until the next annual election.

**4. Duties of President.** The President shall serve as a member of the Executive Board and Leadership Council. The President, in addition to the duties and prerogatives prescribed elsewhere in these Bylaws, shall preside at all meetings of the Association. The President may conduct such correspondence as the President and the Executive Board may consider to be in the best interest of the Association and shall perform all executive and other duties assigned by the Executive Board as well as those ordinarily pertaining to the office of the President.

**5. Duties of President-Elect.** The President-Elect shall serve as a member of the Executive Board and Leadership Council. In the event of the absence, disability, or disinclination of the President to act, the President-Elect shall fill the duties of the President. The President-Elect shall also perform all executive and other duties delegated by the President. It shall also be the special duty of the President-Elect to plan, in cooperation with the Executive Board and Leadership Council, the overall program of the Association and its Chapters for the next succeeding fiscal year.

**6. Duties of Vice-President.** The Vice-President shall serve as a member of the Executive Board and Leadership Council. In the event of the absence, disability, or disinclination of both the President and the President-Elect to act, the Vice-President shall act in their stead. The Vice-President shall have other duties as delegated by the Executive Board and the President.

**7. Duties of the Secretary.** The Secretary shall serve as a member of the Executive Board and Leadership Council. The Secretary shall be the Secretary at all meetings of the Association, the Executive Board, and the Leadership Council. The Secretary shall cause a record of the proceedings at all such meetings to be made and of all matters of which a record shall be required or ordered.

**8. Duties of the Treasurer.** The Treasurer shall serve as a member of the Executive Board and Leadership Council. The Treasurer shall cause such financial records to be maintained and such financial statements to be prepared as the Executive Board may direct. The Treasurer shall submit the financial records to an annual audit.

**9. Duties of the Immediate Past President.** The Immediate Past President shall serve as a member of the Executive Board and Leadership Council. The Immediate Past President shall perform duties as assigned by the Executive Board.

**D. Chief Executive Officer.**

**1. Tenure.** The Chief Executive Officer shall be appointed by the Executive Board following consultation with the Leadership Council, and shall serve at the pleasure of the Executive Board. The Chief Executive Officer may have such other titles as the Executive Board shall from time to time determine.

**2. Duties.** The Chief Executive Officer shall give notice of all meetings of the Association and of the Executive Board and Leadership Council. The Chief Executive Officer shall have custody of the seal and affix the same to papers and documents when required and shall keep a register of the name and residence and business address of each person admitted to membership. The Chief Executive Officer shall notify members-elect of their approval for membership and shall conduct such correspondence as shall not be conducted by the President. The Chief Executive Officer shall administer and account for all funds of the Association. The Chief Executive Officer shall receive all monies payable to the Association and deposit such monies in such accounts as are designated by the Executive Board. The Chief Executive Officer shall pay out only such funds as are authorized by the Executive Board. The Chief Executive Officer shall keep regular accounts of the fiscal affairs of the Association, which accounts shall be subject to inspection by any member of the Association. At the direction of the Executive Board, the Chief Executive Officer shall furnish the Association, at its expense, a bond in a form and in an amount fixed by the Executive Board to cover the faithful performance of duties. The Chief Executive Officer shall also perform all other duties prescribed by these Bylaws, or which may be delegated by the Executive Board.

**E. Indemnification of Employees and Officers.**

**1. Right to Indemnification.** Except in the case willful misconduct is determined by a court of competent jurisdiction, each person who was or is made a party or is threatened to be made a party or is involved in any action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he or she, or a person of whom he or she is the legal representative, is or was a director, officer, employee or agent of the Association, shall be indemnified and held harmless by the Association to the fullest extent authorized by law, as the same exists or may hereafter be amended, against all expense, liability and loss (including attorneys' fees, judgments, fines or penalties and amounts paid or to be paid in settlement) reasonably incurred or suffered by such person in connection therewith. Such indemnification shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of his or her heirs, executors and administrators. The right to indemnification conferred in this Section shall be a contract right.

**2. Insurance.** The Association may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Association against any such expense, liability, or loss, whether or not the Association would have the power to indemnify such person against such expense, liability, or loss under the Utah Corporation Law.

**ARTICLE VI  
Nominations & Elections**

**1. Nominating Committee.** A Nominating Committee of no less than seven (7) members shall include the two (2) immediate past Presidents of the Association, provided they remain active, and no less than five (5) members at large, at least one (1) of which may not have held any position on the Leadership Council in the last five (5) years. The immediate past President, provided he or she remains active, shall serve as Chair and the preceding past President, provided he or she remains active, shall serve as the Vice

Chair of the Nominating Committee. At-Large members of the Nominating Committee shall be nominated by the Chair of the Nominating Committee, subject to the approval of the Executive Board.

**2. Duties.** By no later than September 1 of each year, the Nominating Committee shall submit to the Executive Board a single slate of nominees for each of the following positions which will be vacant at the end of the then current fiscal year: Vice President, Secretary, Treasurer, Member-At-Large to serve on the Executive Board, such Committee Group Coaches as the Executive Board shall designate for the following fiscal year, members of the Practicing Advisory Council, and members of the Non-Practicing Advisory Council. After approval by the Executive Board, the single slate of nominees shall be published in the magazine of the Association.

**3. Other Nominations.** Any member in good standing may be placed in nomination for any office by petition signed by five percent (5%) or more of the Association membership in good standing. The petition must be received by October 1, after which nominations shall be closed.

In the event such petition is received by the Nominating Committee, it shall nominate such members for the office or offices referred to in such petition in addition to the person nominated on the single slate proposed by the Nominating Committee.

If additional nominations are received, as provided above, a ballot will be prepared and sent to the members of the Association by November 10. All voted ballots received prior to December 15 will be counted.

The transmission and counting of such ballots shall be conducted by an election committee of at least three (3) members appointed by the Executive Board, none of whom may be an officer or director or nominee as an officer or director. The election shall be decided by the majority vote of the members voting. As an alternative an online voting forum may be used as an alternative to paper balloting.

**4. Election.** If no additional nominations are received by October 1, the nominations shall be closed. The general membership shall be notified of the final slate of nominees in the Association newsletter. All newly elected members shall take their respective offices on the first (1st) day of the next fiscal year after said October.

## **ARTICLE VII Committees, Councils and Task Forces**

The President shall from time to time designate committees, task forces, special interest groups, and councils, and the number of members to comprise such entities and the responsibilities of such entities, subject to the approval of the Executive Board.

## **ARTICLE VIII Rules of Professional Conduct**

The Rules of Professional Conduct of the Association shall consist of the "Code of Professional Conduct of the American Institute of Certified Public Accountants" (AICPA), as currently amended and as may be thereafter amended, and as further amplified by interpretations and rulings contained in "AICPA Professional Standards," except that in case of any conflict between that Code and these Bylaws, the Bylaws of the Association shall prevail.



**ARTICLE IX**  
**Amendments**

A proposal to amend the Bylaws shall be initiated by the Executive Board, by Leadership Council, or by petitions filed with the Secretary signed by five percent (5%) or more of the members in good standing. The Secretary shall give written notice of the intent to amend the Bylaws to all members in good standing. All proposals to amend the Bylaws, after being duly noticed, shall be presented for vote of the Leadership Council by direct mail, fax, or electronic ballot. The ballot must be accompanied by the text of changes set forth in the proposal. To be adopted, the proposals must be approved by a majority of the voting members of the Leadership Council.

**ARTICLE X**  
**Miscellaneous**

- 1. Seal.** The seal shall consist of a circular die which shall contain the words, "The Utah Association of Certified Public Accountants," and "Organized July 18, 1920."
- 2. Fiscal Year.** The fiscal year of the Association shall be a twelve (12) month period beginning April 1 and ending March 31 of the succeeding calendar year or such other fiscal year as shall be adopted by the Executive Board.
- 3. Antitrust Policy.** The Association shall at all times and in all ways comply with the Utah Association of Certified Public Accountants Antitrust and Trade Practice Compliance Policy as now constituted or as may be hereafter amended.

**Bylaws of the  
\_\_\_\_\_ Chapter  
of the Utah Association  
of Certified Public Accountants**

**ARTICLE I  
Membership**

1. **Members.** The Chapter may admit any current UACPA member to Chapter membership and may not admit any CPA who is not a current member of the UACPA. Members will be initially assigned to Chapters using their preferred mailing address as the basis. A member may request change of Chapters by notifying the UACPA offices.

**ARTICLE II  
Dues**

1. **Chapter Dues.** The Chapter may charge dues to its members. Dues shall not exceed the anticipated expenses of the Chapter for the Association fiscal year.
2. **Financial Reporting.** The Chapter President shall be responsible to see that a complete financial report is prepared and presented to the UACPA Treasurer by April 30 of each year, or 30 days after the close of the Association fiscal year.
3. **Chapter Fund Balances.** The Chapter may not apply for reimbursements for officers expenses until previous year-end balances have been exhausted.

**ARTICLE III  
Officers and Elections**

1. **Officers.** The Chapter shall have annual elections of the Chapter membership for the following officers: President, President-Elect, Secretary and Treasurer. The Chapter may elect to combine the office of Secretary and Treasurer. Officers of the Chapter shall adhere to the policies set forth in the "Chapter Handbook."
2. **Elections.** Elections shall take place after a slate of officers has been presented to the Chapter membership. The Chapter may choose to elect members at a duly called official business meeting of the Chapter or by mailing a written ballot to all Chapter members.  
Elections must be completed by two months prior to the end of each Association fiscal year. Officers shall serve for the next Association fiscal year.

**ARTICLE IV  
Miscellaneous**

1. **CPE Credit for Meetings.** The Chapter may sponsor events for CPE credit that do not conflict with general Association programs. Chapter officers are responsible to see that all requirements are met for any program for which CPE credit is advertised. Chapter officers are responsible to see that all documents for events for which CPE credit is granted are turned over to the UACPA.
2. **Fiscal Year.** The fiscal year of the Chapter shall correspond to the fiscal year of the UACPA.

3. **UACPA Bylaws.** The UACPA Bylaws, including the AICPA Code of Professional Conduct, are hereby incorporated into these Bylaws in their entirety and as may hereafter be amended.