

Missouri Society of Certified Public Accountants

Bylaws And Related Board Policies





Amended and Restated Bylaws

Missouri Society of Certified Public Accountants

Amended March 2011

The following are the Bylaws that govern the Missouri Society of CPAs.

ARTICLE I Name and Mission

1. NAME

The corporate name of this association is “Missouri Society of Certified Public Accountants,” hereafter called the “Society.”

2. MISSION

The Missouri Society of CPAs leads the CPA profession in Missouri and supports its members and their organizations, as well as the public interest, in a competitive and dynamic business environment.

ARTICLE II Membership

1. CLASSES AND RIGHTS

Membership shall consist of the following classes:

A. **FELLOW MEMBERSHIP** — Individuals who hold a certificate/license as a certified public accountant in Missouri or any other jurisdiction issued on passing the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants. Fellow members shall have full voting rights of the membership and may participate in all general membership activities of the Society.

B. **AUXILIARY MEMBERSHIP** — Individuals who do not otherwise qualify for Fellow membership may participate as Auxiliary members, provided they are either: (a) a full-time accounting and/or business educator, or (b) employed by a member CPA performing duties of the types performed by a Fellow member. Auxiliary members may participate in all general membership activities of the Society, including committee service (but not the chairmanship of); except they shall have no voting rights and are not eligible to hold office in the Society.

C. **PROFESSIONAL LEAVE MEMBERSHIP** — Individuals who are eligible for Fellow membership in the Society and are not gainfully employed in the accounting profession, including tax services, may be eligible for Professional Leave membership. Professional Leave members retain voting rights if they had them upon leave from the Society and may participate in all general activities of the Society. Each Professional Leave member’s eligibility for Professional Leave membership status shall be reviewed annually.

D. STUDENT MEMBERSHIP - Individuals who are pursuing an undergraduate or graduate degree in accounting or its equivalent, and are not otherwise eligible for Fellow or Auxiliary membership. Student members may participate in all general membership activities of the Society, including committee service (but not the chairmanship of); except that they shall have no voting rights and are not eligible to hold office in the Society.

E. LIFE MEMBERSHIP - Individuals who have been a member in good standing for a period of no less than 20 years and have retired from active practice or employment are eligible for Life membership. Retired from active practice or employment is defined as working less than 500 hours per year. Life members shall retain the rights of membership they were eligible for prior to gaining Life membership status.

F. HONORARY MEMBERSHIP – Individuals who have rendered distinguished service in advancing the interests of the accounting profession are eligible for nomination and election for Honorary membership in the Society. The nomination for Honorary membership shall be by two or more members by a written proposal citing the distinguished service of the individual. Election to Honorary membership shall be by resolution of the Board of Directors and approval of the membership at an annual meeting of the members. Honorary members may participate in all general membership activities of the Society, including committee service (but not the chairmanship of); except they shall have no voting rights and are not eligible to hold office in the Society.

2. APPLICATION FOR MEMBERSHIP

The membership application form shall contain a declaration to be acknowledged by the applicant that he or she has read the Bylaws of the Society and the AICPA's current Code of Professional Conduct and agrees to adhere to them.

3. MODIFICATION TO CLASSES OF MEMBERSHIP AND MEMBERSHIP RIGHTS

The Board of Directors may create subclasses of members within the Auxiliary membership category. The Board of Directors may also propose a new class or classes of membership, the elimination of an existing class or classes of membership, or the revision of certain rights within each class of membership as deems necessary and appropriate in furthering the interests of the Society. Any such proposed action, except for the establishment of subclasses within the Auxiliary member category, shall require an amendment of these Bylaws as provided in Article X herein.

4. TERMINATION

If a member is indebted to the Society for dues or other items for more than three months, the Board may terminate the membership upon written notice to the member. Membership may also be terminated for other causes through disciplinary proceedings as provided in Article IX.

5. RESIGNATION

A member can resign at any time upon notice to the Society. Submitted resignations are reviewed and approved by the MOPCA Board of Directors. Action on a resignation shall be postponed until final disposition of any complaint or inquiry involving a cause for disciplining the member under Article IX of these Bylaws unless the Board of Directors decides otherwise with or without recommendation from the Committee on Professional Ethics as the Board of Directors may see fit.

6. NON-TRANSFER

Membership is not transferable or assignable, and dues are not refundable.

7. RIGHT OF MEMBERS TO DESCRIBE THEMSELVES AS SUCH

A member in good standing shall be entitled to use the designation "Member of the Missouri Society of Certified Public Accountants." A firm licensed to practice public accounting of which all resident partners or shareholders are members in good standing is entitled to use the designation "Members of the Missouri Society of Certified Public Accountants."

8. DUES

The Board of Directors shall determine annual dues that shall be paid by each member in accordance with such classifications as it deems appropriate, and may require a different amount of dues for each class. Dues shall be payable in a manner as set forth in Board Policy.

9. DELEGATION BY THE BOARD OF DIRECTORS OF CERTAIN DUTIES

The Board of Directors may delegate its duties and responsibilities with respect to admission of persons to membership, termination of membership, acceptance of membership resignations, and the readmission of former members, as provided in Sections 2, 4, and 5 of this Article, to MOPCA employees or any other committee designated by the Board.

ARTICLE III Meeting of Members

1. ANNUAL MEETING

There shall be an annual meeting of members at which Officers and Directors shall be installed to take office July 1, and a report on the activities and financial condition of the Society shall be given.

A. TIME, PLACE, AND AGENDA — The Board of Directors shall designate the time, place and agenda for the annual meeting. A request for new business must be presented to the Chair of the Board of Directors no less than 24 hours prior to the start of a meeting.

B. NOTICE AND MANNER OF MEETING — Either separately or through a publication of the Society, notice of the time, place and agenda of every annual meeting shall be provided to each member at the last known mailing or email

address on file. The notice shall be given not less than 20 nor more than 60 days before the annual meeting. Meetings may be held in person or via telephonic or electronic means provided members can communicate with one another.

2. SPECIAL MEETINGS

Special meetings of the members may be called by the Chair of the Board of Directors when requested by a petition signed by six directors or 2 ½ percent of the Fellow members as determined as of the end of the preceding fiscal year. This article does not apply to educational or social meetings.

A. TIME, PLACE, AND AGENDA — The Chair of the Board of Directors shall designate the time, place and agenda for special meetings. The meeting shall be held within 75 days, but no sooner than 10 days after receipt of the petition, and the agenda for the meeting shall include the matter set forth in the petition. A request for additional business must be presented to the Chair of the Board of Directors no less than 24 hours prior to the start of a meeting.

B. NOTICE AND MANNER OF MEETING — Either separately or through a publication of the Society, notice of the time, place and agenda of special meetings shall be provided to each member at the last known mailing or email address on file. The notice shall be given not less than 10 nor more than 30 days before a special meeting. Meetings may be held in person or via telephonic or electronic means provided members can communicate with one another.

3. QUORUM

Forty eligible voting members present at a live meeting or at a telephonic or electronic meeting shall constitute a quorum at any meeting of the members.

4. METHOD OF COMMUNICATION

As used throughout these Bylaws, the terms “mail,” “mailed,” “sent,” “notice of,” and “received” shall include both paper mail through the United States Postal Service or similar shipping service, or electronic communication via any provider authorized by the Society.

5. VOTE BY MAIL

A mail vote by the members shall be taken when directed (a) by vote of the Board, (b) by vote of a meeting, or (c) by petition signed by at least 2 ½ percent of the Fellow members as determined as of the end of the preceding fiscal year. The ballot for the mail vote shall contain a fair statement of the matter to be voted on and the results of any previous similar vote of the Board and of the members. The ballots shall be mailed to members within 30 days from the date of the event that required a mail vote. Only those ballots that are received at the Society’s office within 30 days from the date the ballot was mailed to the members shall be counted. The results of the vote shall be published to the members within 45 days after the valid ballots are received.

ARTICLE IV Board of Directors

1. NUMBER OF DIRECTORS

The Society shall be governed by a Board of Directors consisting of 19 members as follows: Chair, Chair-elect, Vice Chair, Treasurer, Secretary, Immediate Past Board Chair, one Board-appointed Director, and 12 elected directors, of which one can be a non-member who is not a CPA.

The MOCPA President/CEO and members of the Society who are members of Council of the American Institute of CPAs (AICPA) shall serve as ex-officio, non-voting members of the Board of Directors.

2. NOMINATION

Nomination, election and appointment of Officers or directors shall be in accordance with the nominations process as set forth in Board Policy.

3. TERMS

The term of each elected director shall be three years. An elected director may not serve consecutive terms as an elected director. The term for the Board-appointed director shall also be three years, unless a shorter term is specified by the Board. A Board-appointed director may not serve more than three consecutive years as a Board-appointed director.

If, during an elected director's term on the Board, the individual is elected to Vice Chair or appointed to the office of Secretary or Treasurer of the Society, a vacancy is created on the Board of Directors, which shall be filled in accordance with Section 7 of this Article.

4. DUTIES

The Board, acting for itself or through its Officers, shall carry out the mission of the Society as provided in these Bylaws. In addition, the Board has the authority to establish, dissolve, and amend Board Policies. The Board shall have general charge, authority, management, and control of the affairs, funds, expenditures, and property of the Society, and may delegate such duties to the President/Chief Executive Officer (CEO).

5. MEETINGS OF THE BOARD

- A. **TIME, PLACE AND AGENDA** - The Chair shall designate the time, place, and agenda of each meeting of the Board, except that a meeting shall be held within 15 days after the receipt of a petition for a meeting signed by at least six of the directors.
- B. **NOTICE** - Notice of each meeting shall be sent to each director at least five days before the date set for the meeting.
- C. **QUORUM** –At least half of the number of sitting directors of the board shall constitute a quorum.

D. ACTION - The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board except where otherwise provided by law of these Bylaws.

6. REMOVAL

An elected director, a Board-appointed director, or the Immediate Past Chair as director, may be removed by a vote of at least three-fourths of the members present at a meeting of the members called for that purpose. An appointed director may be removed from office by a majority vote of the Board of Directors.

7. VACANCY

If a vacancy occurs in a directorship, except that of the Immediate Past Chair, the Board of Directors shall designate a member of the Society to fill the vacancy for the remainder of the term.

ARTICLE V Officers

1. OFFICERS

The Officers of the Society shall be Chair, Chair-elect, Vice Chair, Secretary and Treasurer.

2. DUTIES

The Chair shall be the chief officer and shall preside at all meetings of the members of the Society and Board of Directors. He or she shall perform all executive and other duties ordinarily pertaining to the office of Chair or delegated to him or her by the Board.

The Chair-elect shall act for the Chair in his or her absence or inability to serve, and shall discharge such other duties as the Chair or Board of Directors may assign.

Additional duties for Officers shall be set forth in Board Policy.

3. ELECTIONS AND APPOINTMENTS

The Chair-elect and Vice Chair shall be elected by the membership. The Chair-elect shall, without further vote, become Chair in the year immediately following his or her term as Chair-elect. If, however, a vacancy exists in the office of Chair-elect in any year, then both a Chair and a Chair-elect shall be elected.

The Secretary and Treasurer shall be appointed by the Chair of the Board, and approved by the Board of Directors. Such elections and appointments shall take place prior to July 1 of each year as set forth in Board Policy.

4. TERMS

A. CHAIR, CHAIR-ELECT AND VICE-CHAIR - The Chair, Chair-elect, and Vice Chair shall each serve a one-year term beginning each July 1 or until their successors are elected.

- B. SECRETARY AND TREASURER - The Secretary and Treasurer shall each serve a one-year term beginning each July 1 or until their successors are appointed. The Secretary and Treasurer may serve up to three consecutive one-year terms.

5. REMOVAL

An elected officer may be removed by a vote of at least three-fourths of the members present at a meeting of the members called for that purpose. An appointed officer may be removed from office by a majority vote of the Board of Directors.

6. VACANCY

If a vacancy occurs in an office (except that of Chair-elect), the Board of Directors shall designate a member of the Society to fill the vacancy for the remainder of the term.

7. EXECUTIVE COMMITTEE

The Chair, Chair-elect, Vice Chair, Secretary, Treasurer, and President/CEO shall constitute the Executive Committee of the Society. The Officers shall be the voting members of the Executive Committee, and the President/CEO shall be an ex-officio, nonvoting member of the Executive Committee. The Executive Committee shall undertake functions related to governance and leadership development as more fully set forth in Board Policy.

8. PRESIDENT/CHIEF EXECUTIVE OFFICER

The Society shall employ a President/CEO who shall be responsible for the day-to-day administration and operations of the Society, and to execute such duties and such programs and policies as may be directed by the Society. The President/CEO shall have notice of and attend all meetings of the Executive Committee and Board of Directors, but may be excused during executive sessions.

ARTICLE VI Nominations Committee and Process

1. NOMINATIONS COMMITTEE

The Nominations Committee shall consist of the Immediate Past Board Chair who will preside, one recent past Board Chair, the current Board Chair, the Chair-elect, four MOCPA Board members who are not Officers of the Board, and three MOCPA members at-large from the general membership of the Society. The one recent past Board Chair, the four MOCPA Board members, and the three MOCPA members at-large shall be elected by the Board of Directors to serve on the Nominations Committee until the end of the fiscal year for which they are elected. Nominations Committee terms are set forth in Board Policy.

2. NOMINATIONS PROCESS

The Nominations Process is set forth in Board Policy.

ARTICLE VII Chapters and Committees

1. AUTHORITY

The Board of Directors may authorize the establishment and dissolution of chapters and committees as it deems necessary to carry on the business of the Society. The Board Chair or Chair-elect shall have the power to appoint the leaders of such chapters and committees as set forth in Board Policy.

2. PURPOSE

Chapters and committees shall support the mission and current strategic plan of the Society and shall encourage networking among their members and the exchange of ideas relative to the practice and art of accountancy.

The processes for establishing and dissolving chapters and committees, operations of, and leadership terms are set forth in Board Policy.

ARTICLE VIII Fiscal Matters

1. FISCAL YEAR

The fiscal year of the Society shall begin on July 1 of each year and end on June 30 of the following year.

2. ANNUAL BUDGET

Each year prior to the Annual Meeting, the Board of Directors shall adopt a budget for the next fiscal year that may be amended as the Board deems necessary.

3. ANNUAL AUDIT

The Board of Directors shall engage a CPA firm to audit and report upon the financial condition of the Society for each fiscal year. Such CPA firm shall be selected as set forth in Board Policy.

4. INDEMNIFICATION AND INSURANCE

No personal liability shall attach to any member of the MOCPA Board of Directors, committee, or chapter for any financial losses resulting from the exercise of judgment, in good faith, in the performance of assigned duties.

The Board of Directors shall provide, at the expense of the Society, adequate insurance coverage in an amount that it may specify, for all individuals entrusted with the assets of the Society.

ARTICLE IX Code of Professional Conduct and Ethics Enforcement Plan

1. CODE OF PROFESSIONAL CONDUCT

A member shall comply with the rules of professional ethics of the Society which shall consist of the Code of Professional Conduct of the American Institute of CPAs (AICPA), including the interpretations and ethics rulings contained therein, as now constituted and as may be hereafter amended, except that in case of any conflict between that code and these Bylaws, the Bylaws of the Society shall prevail.

2. ENFORCEMENT

A. Whenever a member of the Society, whether he or she is a member of the AICPA, shall be charged with violating these Bylaws or any code of professional ethics promulgated hereunder, the said charge or charges shall be initiated in accordance with the terms of any then subsisting agreement between the Society and the AICPA relating to ethics enforcement.

B. In further event that a hearing is required to dispose of such charge or charges, the hearing shall be conducted under the terms of the aforesaid agreement, the then operative rules of the Joint Trial Board Division of the AICPA, and the then operative Joint Ethics Enforcement Procedures in effect by virtue of the agreement between the Society and the AICPA.

3. COOPERATION WITH THE AICPA

All committees, boards, and other bodies of the Society are hereby empowered to carry the provisions of Sections 2 A and B into effect by acting jointly and in cooperation with the appropriate bodies of the AICPA under the agreements, rules and procedures in effect between the Society and the AICPA at the time of such action.

4. DISCIPLINARY NOTIFICATIONS

Disciplinary or other information about a member or applicant for membership in the Society may be exchanged with or provided by the Missouri State Board of Accountancy, other state CPA societies, or state boards.

5. CRIMINAL CONVICTION, SUSPENSION OR REVOCATION OF CERTIFICATION OR REGISTRATION AND OTHER DISCIPLINARY ACTION

A. Membership in the Society shall be suspended without a hearing should there be filed with the Society a judgment of conviction imposed upon any member for:

- i. A crime defined as a felony (or its equivalent) under the law of the convicting jurisdiction;
- ii. The willful failure to file any income tax return which he or she, as an individual taxpayer, is required by law to file;
- iii. The filing of a false or fraudulent income tax return on his or her, or a client's, behalf; or,
- iv. The willful aiding in the preparation or presentation of a false or fraudulent tax return of a client; and

shall be terminated in like manner upon the similar filing of a final judgment of conviction.

B. Membership in the Society shall be suspended without a hearing should a member's certificate, license or permit to practice as a certified public accountant or to practice public accounting be suspended as a disciplinary measure by any state board of accountancy or agency having similar authority or jurisdiction; however, such suspension of membership in the Society shall terminate upon reinstatement of the certificate, license or permit. Membership in the Society shall be terminated without hearing should such certificate, license or permit be revoked, withdrawn or canceled as a disciplinary measure or in connection therewith by any state board of accountancy or agency having similar authority or jurisdiction.

C. If a governmental agency or organization that has been approved by the AICPA Professional Ethics Executive Committee and the AICPA Board of Directors under Section 7.3 of the AICPA Bylaws temporarily suspends, prohibits or restricts a member from practicing before it or another governmental agency, or from serving as a director, officer or trustee of any entity, the member's membership in the Society shall be suspended without a hearing; however, such suspension of membership in the Society shall terminate without hearing upon such agency's or organization's termination of the suspension, prohibition or restriction. If such approved governmental agency or organization bars or permanently or indefinitely suspends, prohibits or restricts a member from practicing before it or another governmental agency, or from serving as a director, officer or trustee of any entity, the member's membership in the Society shall be terminated without a hearing.

D. A member who has been subjected to any sanction as a disciplinary measure other than or in addition to those sanctions addressed above, by an authority covered in subsections 5B or 5C, may also be subjected to discipline by the Society without a hearing pursuant to guidelines established by the AICPA Professional Ethics Executive Committee and approved by the AICPA Board of Directors.

F. Application of the provisions of this Section 5 shall not preclude the summoning of the member concerned to appear before a hearing panel of the trial board pursuant to Article IX Section 2B.

6. PUBLICATION OF DISCIPLINARY ACTIONS

Notice of the result of final action in every disciplinary matter under Section 3 and Section 5 shall be published in a membership periodical of the Society. In the case of action taken under Section 3, the notice shall be in a form approved by the chairman of the hearing panel that took the last action on the matter. In the case of action taken under Section 5, the notice shall be in a form approved by the Society's Board of Directors or the Board's designee. In the case of hearings under Section 3, the notice shall disclose at least the name of the member involved and, when applicable, the terms and conditions of any settlement agreement, and the nature of the violation. In the case of action under Section 5, the notice shall disclose at least the name of the member involved and the nature of the violation. No

such publication shall be made until such decision, suspension, or termination shall have become effective according to any then governing rules.

7. MEMBER COOPERATION

Each member of the Society shall cooperate with the boards and committees of the Society and the AICPA in any disciplinary investigation involving the member or any partner, fellow shareholder, or employee of the member, and shall comply with all board and committee requests for information and documents in connection with any such investigation within 30 days of mailing at the last address shown on the records of the Society.

ARTICLE X Amendments

1. METHOD

The Bylaws of this Society may be amended, altered or repealed by either of the following two ways:

A. ANNUAL OR SPECIAL MEETING — By two-thirds vote of eligible voting members present or by proxy at any annual or special meeting, provided that notice shall have been given to each member of the Society at least 30 days prior to the date of such meeting, showing the details of the proposed amendment, alteration or repeal; or

B. MAIL BALLOT — By a proposal or proposals submitted to the President/CEO of the Society, and approved by the Board, whereupon such proposal or proposals shall be submitted to all eligible voting members of the Society for a vote by mail, and if voted upon by at least five percent of the eligible voting members and approved in writing by two-thirds of those voting, shall become effective as an amendment to the Bylaws; such mail ballots shall be valid and counted only if received within 30 days after date of mailing ballot forms.

2. EFFECTIVE DATE

An amendment shall take effect the last day on which votes of the members may be received unless in adoption of the amendment a later date is specified.

ARTICLE XI Miscellaneous Matters

1. SEAL

The seal of the Society shall be a band or scroll on which is inscribed "Missouri Society of Certified Public Accountants 1909." Within the scroll there shall be the word "seal."

2. INFORMATION ABOUT MEMBERS AND APPLICANTS FOR MEMBERSHIP

The officers, directors and employees of the Society are authorized to obtain information from and provide information voluntarily to the officers and employees of the AICPA on matters of mutual interest, including information concerning members of the Society and applicants for membership in the Society.



Missouri Society of
Certified Public Accountants

MOCPA BOARD POLICY ANNUAL MEMBERSHIP DUES

Adopted January 24, 2012; Amended January 22, 2013

1. NEW MEMBERS

Upon admission, a new member shall pay dues for the fiscal year in which he or she joins the society, with an appropriate proration to the end of the fiscal year if he or she joins in a month after the first month of the fiscal year. New members shall also pay an initial administrative fee.

2. DUES CATEGORIES

A. FELLOW MEMBERS — The annual dues of Fellow members shall be determined by the Board of Directors. Fellow members are divided into three dues sub-category types:

- i. Type A: CPA who has held a CPA certificate/license for more than three years
- ii. Type B: CPA who has held a CPA certificate/license for three years or less
- iii. Type C: CPA who is:
 - a. Non-resident, with firm address more than 50 miles from Missouri
 - b. Professional Leave (i.e. unemployed, maternity leave, etc.)
 - c. Retired (working 500 hours or less) but not yet eligible for life membership

B. AUXILIARY MEMBERS — The annual dues of Auxiliary members shall be determined by the Board of Directors. Auxiliary members are divided into three sub-category types:

- i. Type D: “Non-CPA” who does not hold a certificate/license in any state and performs duties of types performed by a fellow member.
- ii. Type E: “CPA Candidate” who is pursuing the CPA license but has not yet passed all four parts of the CPA Exam. Type E membership expires three years after member joins as a CPA Candidate. Type E members are automatically advanced to Type D members upon successful completion of the CPA exam or to Type B if earning his or her license at the same time.
- iii. Type F: “Accounting Educator” who is a full-time accounting and/or business educator at any level for a Missouri educational institution.

An Auxiliary member having fulfilled the requirements for another category of membership shall advance without an increase in dues until the subsequent fiscal year.

C. STUDENT MEMBERS — Student members shall not be required to pay dues while attending high school or college. Upon graduation, student membership expires. College student members are then eligible for the CPA Candidate category.

- D. LIFE MEMBERS — Members granted Life membership shall not be required to pay dues. Members eligible for Life membership as defined in MOCPA Bylaws Article II, Section 1.E. shall notify MOCPA staff and shall pay annual dues until approved as a Life member at an annual meeting of the members.
 - E. HONORARY MEMBERS — Members granted Honorary membership, as defined in MOCPA Bylaws Article II, Section 1.F, shall not be required to pay dues.
3. RESIGNATION, TERMINATION, OR SUSPENSION
Dues paid before resignation or other termination or suspension of membership shall not be refunded, transferred, or otherwise credited.
4. CANCELLATION
The Board may cancel the dues or indebtedness of a member or excuse a member from future dues or indebtedness in any case as the Board deems appropriate.
5. MODIFICATION TO MEMBERSHIP DUES CATEGORIES
The Board may designate various categories of membership as it deems necessary and may require dues of different amounts for each category. Notice of any change in dues shall be given to members at least 30 days prior to the effective date of such dues change. Dues shall be payable in advance for each fiscal year of the Society or in such other manner as the Board shall prescribe.

MOCPA BOARD POLICY

NOMINATION AND ELECTION OF MOCPA BOARD OFFICERS AND DIRECTORS

Adopted January 24, 2012

1. NOMINATIONS COMMITTEE

In accordance with MOCPA Bylaws Article VI Section 1, the Nominations Committee shall consist of the Immediate Past Board Chair who will preside, one recent past Board Chair, the current Board Chair, the Chair-elect, four MOCPA Board members who are not officers of the board, and three MOCPA members at-large from the general membership of the Society. The four MOCPA board members and the three members at-large shall each be elected to serve a one-year term on the Nominations Committee. The four MOCPA board members and the three MOCPA members at-large shall not serve consecutive terms.

2. NOMINATIONS BY NOMINATIONS COMMITTEE

The Nominations Committee shall file with the MOCPA Secretary a report of its nominations for elected Officers and Directors for the following fiscal year, with a statement that the nominees have consented to serve if elected, by the last business day in February. The report shall set forth with respect to each nominee (a) the date of each nominee's certificate or license as a certified public accountant issued under Missouri law or substantially equivalent state, (b) the date of his or her Society membership, (c) the name of his or her firm or other business affiliation, and his or her position therein, and (d) a description of his or her service to the Society, other similar organizations, or the American Institute of CPAs. With the case of the non-member who is not a CPA, he or she must state his or her intent to abide by Article IX of the MOCPA Bylaws.

In addition, the Nominations Committee will nominate an elected member of the AICPA Council from Missouri when a vacancy exists.

3. OTHER NOMINATIONS

Nominations for any elected officer, elected director, or elected member of the AICPA Council from Missouri may be made by petition filed with the MOCPA Secretary before the last business day in December. The petition shall be signed by at least 20 members other than the nominee and shall be accompanied by his or her written consent to nomination and to serve if elected. The petition shall set forth the same information concerning each nominee by petition that the report of the Nominations Committee is required to set forth as provided in the preceding section. If a nomination is made by petition, the Secretary shall, within five days, send a copy of the petition, including the names of the petitioners, to the Nominations Committee and to each member of the Board of Directors.

4. ELECTION OF NOMINATIONS

The Secretary shall present the slate of candidates for approval to the Board at its meeting prior to the Annual Member meeting. The slate of candidates shall be submitted to the members at the Annual Membership Meeting for a vote.

MOCPA BOARD POLICY OFFICER DUTIES

Adopted January 24, 2012

1. CHAIR

As stated in MOCPA Bylaws Article V, Section 2, the Chair shall preside at all meetings of the members of the Society and Board of Directors. He or she shall perform all executive and other duties ordinarily pertaining to the office of Chair or delegated to him or her by the Board.

2. CHAIR-ELECT

The Chair-elect shall act for the Chair in his or her absence or inability to serve, and shall discharge such other duties as the Chair or Board of Directors may assign. The Chair-elect shall coordinate the activities of the appointive committees that are assigned to him or her and shall be a member of such committees. The Chair-elect shall be designated to represent the Society on the Council of the American Institute of CPAs for the one-year term beginning with the Fall Meeting of AICPA Council.

3. VICE CHAIR

The Vice Chair shall coordinate the activities of the appointive committees that are assigned to him or her and shall be a member of such committees. The Vice Chair shall discharge duties as the Chair or the Board of Directors may assign to him or her and shall act as Presiding Officer Pro Tempore of the Board in the absence or inability to serve of the Chair and Chair-elect.

4. SECRETARY

The Secretary shall attend all meetings of the members of the Society, and of the Board of Directors provided for in the MOCPA Bylaws, and shall record the proceedings of such meetings. He or she shall perform all other duties ordinarily pertaining to the office of the Secretary or delegated by the Board or Chair. If the Secretary is temporarily unable or unwilling to act at any meeting of the members or of the Board, a Secretary Pro Tempore for the meeting shall be selected by a majority vote of those present.

5. TREASURER

The Treasurer shall oversee the finances and investments of the Society. He or she shall become familiar with financial policies, investment policies and the accounting procedures, controls, and financial reporting for the Society. He or she shall report to the Board to the extent that he or she deems desirable or as the Board may direct. He or she shall perform all other duties ordinarily pertaining to the office of Treasurer or delegated to him or her by the Board or Chair. If the Treasurer is temporarily unable or unwilling to act, a member of the Board designated by the Board shall act in his or her behalf instead. Duties of the Treasurer may be delegated to the Chief Financial Officer of the Society.

6. PRESIDENT AND CHIEF EXECUTIVE OFFICER

The Chair, upon authorization of the Board of Directors, shall employ a President and CEO whose duties, compensation, and tenure shall be determined by the Officers of the Board. The President and CEO shall employ persons to assist in accomplishing the strategic and tactical goals of the Society.



Missouri Society of
Certified Public Accountants

MOCPA BOARD POLICY CHAPTERS AND PARTICIPATORY COMMITTEES

Adopted January 24, 2012; Amended January 22, 2013

MOCPA CHAPTERS

All MOCPA members are automatically assigned to a chapter based on the address of their employer, or place of residence if there is no place of employment. Chapter membership is limited to MOCPA members in good standing.

Chapter members may voluntarily contribute their time and expertise to local chapter programs and events.

The state of Missouri is geographically divided into six regional MOCPA Chapters based on concentration of members. They are the Central, Kansas City, Northwest, Southeast, Southwest, and St. Louis Chapters.

The Central Chapter is made up of the following counties: Adair, Audrain, Benton, Boone, Callaway, Chariton, Clark, Cole, Cooper, Gasconade, Howard, Knox, Lewis, Linn, Macon, Maries, Marion, Miller, Moniteau, Monroe, Montgomery, Morgan, Osage, Pettis, Phelps, Pike, Pulaski, Putnam, Ralls, Randolph, Saline, Schuyler, Scotland, Shelby, Sullivan

The Kansas City Chapter has is made up of the following counties: Bates, Carroll, Cass, Clay, Henry, Jackson, Johnson, Lafayette, Miami, Platte, Ray, Wyandotte.

The Northwest Chapter is made up of the following counties: Andrew, Atchison, Buchanan, Caldwell, Clinton, Daviess, DeKalb, Gentry, Grundy, Harrison, Holt, Livingston, Mercer, Nodaway, Worth.

The Southeast Chapter is made up of the following counties: Bollinger, Butler, Cape Girardeau, Carter, Dent, Dunklin, Iron, Madison, Mississippi, New Madrid, Oregon, Pemiscot, Perry, Reynolds, Ripley, Scott, Shannon, Stoddard, Wayne.

The Southwest Chapter has is made up of the following counties: Barry, Barton, Camden, Cedar, Christian, Dade, Dallas, Douglas, Greene, Hickory, Howell, Jasper, Laclede, Lawrence, McDonald, Newton, Ozark, Polk, St. Clair, Stone, Taney, Texas, Vernon, Webster, Wright.

The St. Louis Chapter is made up of the following counties: Crawford, Franklin, Jefferson, Lincoln, St. Charles, St. Francois, St. Louis City, St. Louis County, Ste. Genevieve, Warren, Washington.

PARTICIPATORY COMMITTEES

Participatory Committees are committees on which MOCPA members may join to volunteer their time and expertise based on a specific area of interest.

MOCPA Participatory Committees:

- Accounting & Auditing
- Accounting Careers (*formerly LEAP*)
- Audits of School Districts
- Firm Leadership
- Forensic & Valuation Services
- Governmental Accounting
- Healthcare
- Information Management and Technology Assurance (*formerly Information Technology*)
- Legislation & Government Advocacy
- Not-For-Profit
- Taxation
- Work/Life Balance
- Young Professionals

ESTABLISHMENT AND DISSOLUTION OF CHAPTERS AND COMMITTEES

As defined in MOCPA Bylaws Article VII, Sec. 2, the MOCPA Board of Directors may establish or dissolve Chapters and Committees as it deems necessary to carry on the business of the Society.

Establishment

The MOCPA Chair may recommend to the Board of Directors the establishment of a Chapter or Committee as he or she deems necessary to carry out the business of the Society. The recommendation shall be reviewed and voted on by the Board.

Ten or more members with a shared interest or expertise in a specified niche area of the CPA profession may submit an application for the formation of a Committee. Such request shall be made in writing to the MOCPA President and CEO for consideration by the Board of Directors.

Dissolution

The MOCPA Board shall have the authority to dissolve a Chapter or Committee if it is determined that the Chapter or Committee is not fulfilling its principal purpose or supporting the mission of the Society. The Chapter or Committee shall receive written notice of any proposed revocation, with sufficient explanatory information to permit the Chapter or Committee to respond. The representatives of the group shall have three months after receipt of such notice in which to cooperate with the MOCPA Chair or his or her designee to address and/or resolve the matters in the notice. If the matters included in the notice are not addressed or resolved to the Chair's satisfaction within this three-month notice period, the Chapter or Committee may, at the discretion of the Board, be suspended or revoked. A suspended or revoked Chapter or Committee may, however, be reinstated by the Board, at its discretion, upon further demonstration that the deficiencies have been satisfactorily resolved or addressed.

OPERATIONS

Program for Action

Chapter and Committee volunteers are charged with developing programs to facilitate networking and the exchange of ideas as it relates to their specific Committee, Chapter, and/or the Society.

Chapters and Committees shall operate according to a Program for Action as designed by each specific Committee or Chapter in cooperation with the MOCPA Board of Directors. The Program for Action should outline the objectives and activities of each group and shall be consistent with the Society's mission, as well as with the Society's strategic plan. Chapters and Committees shall review their Programs for Action on an annual basis to ensure its continued relevancy.

Attendance

Individual Committees and Chapter Taskforces may choose to institute an attendance policy as they deem necessary to ensure the success and vitality of their Program for Action.

Financial and Administrative Matters

Financial, administrative and logistical matters of Chapters and Committees shall be delegated to MOCPA Society staff. With the assistance of Society staff, Chapters and Committees shall submit project-based budgets annually to the MOCPA CFO who will incorporate in the annual budgeting process.

APPOINTMENT OF CHAPTER LEADERS AND MOCPA COMMITTEE CHAIRS

The MOCPA Board Chair-elect shall have the power to appoint Committee Chairs and Chapter Chair-elects. Committee Chairs and Chapter Chair-elects are encouraged to provide suggestions to the MOCPA Board Chair-elect of potential candidates to appoint as their successor.

MOCPA Committees and Chapters may choose to designate taskforces and taskforce chairs within their structures to execute initiatives as they deem necessary.

LEADERSHIP TERMS

Chapter Chairs and Chapter Chair-elects shall serve a one-year term or until their successor has been appointed. Neither shall serve more than two consecutive terms. Chapter Chair-elects shall proceed to the Chair position immediately following their term as Chair-elect.

MOCPA Committee and Taskforce Chairs shall serve a two-year term or until their successor has been appointed. MOCPA Committee and Taskforce Chairs shall not serve more than two consecutive terms. Chapter Taskforce Chairs are encouraged to recommend potential successors to the chapter leadership for consideration as well as mentor them for the position.



MOCPA BOARD POLICY AUDIT COMMITTEE & AUDIT FIRM

Adopted October 13, 1994; Amended January 24, 2012

The Missouri Society shall have an Audit Committee which will be comprised of the Society's Chair-elect and three at-large members of the Board of Directors with terms expiring in each of three consecutive years. Each at-large director will be appointed by the Chair of the MOCPA Board of Directors and will have a term on the Audit Committee of three years. The MOCPA Treasurer shall serve as an ex-officio member, and the chair of the Audit Committee will be appointed annually by the Chair of the Society from among the three at-large board representatives on the committee.

The purpose of the Audit Committee is to review the overall effectiveness of internal control systems and financial reporting through an annual audit of the Society and its affiliated entities by an independent certified public accounting firm and to recommend the audit firm for the MOCPA.

The Audit Committee shall review the audit firms' services annually and may recommend to the Board a new firm whenever they deem necessary. The Audit Committee must request bids for audit and tax services from other firms at least every five years; however, they may choose to recommend that the current firm be retained. The Board of Directors has final authority to approve the selection of the audit firm.

The selection of a firm to be the independent auditor of the MOCPA and its affiliates generally will not preclude the partners or the employees of the firm from being active members of the Society, such as serving on MOCPA committees; however, no partner of the firm nor any employee assigned to the MOCPA audit and/or the audits for its affiliates shall be eligible to serve on the Board of Directors of the MOCPA, the Executive Committee, the Finance Committee or the Audit Committee during the periods covered by the audit report or during the periods of the engagement.