

## **NEW HAMPSHIRE SOCIETY OF ACCOUNTANTS**

The New Hampshire Society of Accountants (formerly known as the New Hampshire Association of Public Accountants) was organized in February 1961, to create a united body for the purpose of evaluating and maintaining among its members a high standard of proficiency and integrity, to promote and to protect the interest of accountants in New Hampshire; to cultivate a spirit of professional cooperation among its members; and to establish goodwill and understanding between the general public and the accounting profession throughout New Hampshire.

Active (voting) membership is outlined in Article I of the By-Laws as amended.

The Society is affiliated with and cooperates in all appropriate fields of activity with the National Society of Accountants, and encourages its members to become members of that organization.

Associate membership is open to those who do not qualify for active membership.

### ***THE STATE OF NEW HAMPSHIRE Form of Articles of Agreement***

*(For corporations forming under the provisions of Chapter 292 RSA)*

**The undersigned, being persons of lawful age, associate under the provisions of the Laws of New Hampshire by the following:**

#### **ARTICLES OF AGREEMENT**

##### **Article I**

The name of the corporation shall be New Hampshire Society of Accountants.

##### **Article II**

The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

The Society is organized for the purpose of evaluating and maintaining among its members a high standard of proficiency and integrity, to promote and to protect the interest of accountants in New Hampshire; to cultivate a spirit of professional cooperation among its members; and to establish goodwill and understanding between the general public and the accounting profession throughout New Hampshire.

To purchase, lease, hold, sell, mortgage, or otherwise acquire or dispose of real or personal property; to enter into make, perform or carry out contracts of every kind with any person, firm, corporation, or association to do any acts necessary or expedient for carrying on any and all of the activities and pursuing any and all of the objects and purposes set forth in this Certificate of Incorporation and not forbidden by the Laws of the State of New Hampshire.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time, without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof, and of the interest thereon, by mortgage upon, or pledge, conveyances or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To have offices and promote and carry on its objects and purposes, and to conduct its meetings within or without the State of New Hampshire. In general, to have all powers conferred upon a voluntary corporation by the Laws of the State of New Hampshire except as prohibited in this Certificate or forbidden by the By-Laws of this corporation.

### **Article III**

The principal place of business shall be at a location as agreed upon by the Board of Directors.

### **Article IV**

This corporation shall not have any capital stock and shall not be conducted for profit. It is a non-profit corporation. It shall have the right to collect dues, levy assessments, and do any other activities incidental to carrying out the objects of the Society.

### **Article V**

The private property of the members shall not be subject to the payment of corporate debts.

### **Article VI**

**Section 1.** The membership of the New Hampshire Society of Accountants shall be as follows: Active members, Associate Members, and Life Members.

**Section 2.** The qualifications of members of the Society shall be in accordance with standards prescribed by the By-Laws of the Society.

**Section 3.** The rights, privilege and obligations of membership in the Society and the remedies for the violation of such, shall be prescribed by the By-Laws of the Society.

### **Article VII**

The governing body of the Society shall be its Board of Directors who shall be elected by the members of the Society in accordance with the procedures prescribed by the By-Laws of the Society.

### **Article VIII**

The seal of the Society shall be on circular die on which shall be inscribed "New Hampshire Society of Accountants, Incorporated 1961" in such form that it could be impressed upon paper.

### **Article IX**

The names and place of residence of the incorporators are as follows:

<b>Name</b>	<b>Street</b>	<b>Town</b>
J.W. Chapman (signed) J. W. Chapman		Plymouth, NH
Clarice J. Strout (signed) C. Strout	900 Middle Road	Portsmouth, NH
Herbert Hoexter (signed) H. Hoexter	1042 Elm St.	Manchester, NH
Elmer M. Anderson (signed) Elmer Anderson	3 N. State St.	Concord, NH
Paul B. Gelinias (signed) Paul B. Gelinias	114 Middle St.	Manchester, NH

**STATE OF NEW HAMPSHIRE  
OFFICE OF THE SECRETARY OF STATE  
Concord, New Hampshire**

Filed for record this fifteenth day of February, 1961 at 9:00 o'clock \_\_\_\_\_

Robert L. Stark (signed)  
SECRETARY OF STATE

**NEW HAMPSHIRE SOCIETY  
OF  
ACCOUNTANTS**

**BY-LAWS**

**AS AMENDED December 16, 2009**

**ARTICLE I**

**MEMBERSHIP**

**SECTION 1.** Membership in the New Hampshire Society of Accountants shall consist of: Active Members, Associate Members, Student Associate Members, International Associate Members, Life Members, and Life Associate Members.

**SECTION 2.** All applicants for membership must be of good moral character and must pledge to conform to the National Society of Accountants Code of Ethics or any other code adopted by the membership or the memberships' designee(s).

**SECTION 3.** Active members shall be persons who qualify for election as provided in this Article. Said members shall include:

- (A) Any person holding a legally issued license or permit from a State Board of Accountancy as a Public Accountant, Registered Public Accountant, Certified Public Accountant, Accounting Practitioner, an Enrolled Agent licensed by the Internal Revenue Service or
- (B) Any person holding a legally issued license, permit, acceptable degree or designation, as determined by the Board of Directors, to practice in the field of accounting, finance, or income taxes, such as Certified Internal Auditor, Certified Financial Planner, etc., or
- (C) Any person with a minimum of twenty-four (24) semester hours in accounting and three (3) years of experience in the practice of public accounting; or ten (10) years experience in the practice of public accounting.

**SECTION 4.** Persons shall be eligible for Associate Membership who qualifies in any one of the following categories:

- (A) Employees of accounting firms
- (B) Educators in Accounting or related disciplines
- (C) Accountants in governmental service
- (D) Accountants employed by private organizations
- (E) Officers and employee accountants of banks and other financial institutions

**SECTION 5.** International Associate Members shall include accountants of foreign countries. The qualifications for International Associate Membership shall be determined by the Board of Directors.

**SECTION 6.** Student Associate Members shall include persons pursuing a course of study in accounting, business administration, or related subjects in a college, university, business school or home study program. Membership procedures and dues for Student Associate members shall be determined by the Board of Directors.

**SECTION 7.** Life members shall include all Past Presidents of the New Hampshire Association of Public Accountants as of June 30, 1987. Persons who have been Active Members of the New Hampshire Society of Accountants for twenty (20) continuous years and who have attained the age of sixty-five (65) may be granted life status upon written application to the Board of Directors and such application shall be subject to review and approval by the Board of Directors.

**SECTION 8.** Life Associate Members shall include persons who have been an Associate, International Associate, or Student Associate Member of the New Hampshire Society of Accountants for twenty (20) continuous years and who have attained the age of sixty-five (65). Life associate status may be granted upon written application to the Board of Directors and such application shall be subject to review and approval by the Board of Directors.

**SECTION 9.** Only Active Members and Life Members in good standing shall be eligible to vote or hold office. Associate, International Associate, Student Associate and Life Associate Members shall have all the privileges of Active and Life Members except those of voting and holding office and except as otherwise expressly limited to Active and Life Members by these By-Laws. Life Members and Life Associate Members shall not be required to pay dues.

**SECTION 10.** A member in good standing is defined as one who is current on all dues and assessments and is not subject to suspension defined in Article IV, Section 1 below.

## ARTICLE II

### ADMISSION TO MEMBERSHIP

**SECTION 1.** Application for membership in the Society shall be on a form approved by the Board of Directors and forwarded to an officer of the Society. The Board of Directors shall establish procedures for the processing of applications and the evaluation of a candidate's character and qualifications; provided such procedures are consistent with the Constitution and By-Laws of the Society. The Board shall have the right of final acceptance or rejection of all applications and shall consider all communications received concerning any candidate.

**SECTION 2.** Application fees for Active and Associate Membership may be prescribed by the Board of Directors.

**SECTION 3.** The Board of Directors shall have the power to prescribe rules and regulations pertaining to membership, including the receipt and collection of dues, the issuing of certificates and all other matters necessary to the proper administration of the membership not inconsistent with the Constitution and By-Laws of the Society.

**SECTION 4.** All appeals resulting from rejection of membership applications shall be filed in writing with the Board of Directors. The actions of the Board of Directors in such matters shall be final.

## ARTICLE III

### DUES

**SECTION 1.** The annual dues of the members shall be set by the Board of Directors and shall be payable on or before July 1 of each year, in advance, for the ensuing fiscal year. Dues of new members shall commence on the first day of the month following acceptance into membership and shall be pro rated to conform to the July 1 dues years established herein, except for prospective members who are admitted for membership in the 11<sup>th</sup> or 12<sup>th</sup> month of the fiscal year, who shall pay full annual dues which shall cover the period remaining in the current fiscal year and the ensuing year.

**SECTION 2.** The Board of Directors may levy such additional assessments as are necessary to carry out the activities of the Society, upon ratification by two thirds (2/3) majority of the members actually voting by referendum.

**SECTION 3.** If any member shall fail to pay any installment of dues within 90 days after the same shall have become payable, it shall be the duty of the Treasurer, or in the absence of the Treasurer, by an appointed officer to send by any reasonable means which includes but is not limited to mail, email, or telephone call to each member so in arrears a notice to the effect that unless such dues are paid within 15 days thereafter, such member is subject to suspension by vote of the majority of the Board of Directors present at the next regular scheduled Board of Directors meeting

**SECTION 4.** If any member shall have been suspended for non payment of dues and his record discloses no complaints or charges, he may be eligible for re-instatement by forwarding a written request to the Board of Directors and paying the current year's dues in full plus one additional year's dues.

**SECTION 5.** Any member who becomes disabled or experiences a hardship may apply in writing for a waiver of dues for the duration of disability or hardship. Such application shall be made to the Board of Directors and shall be subject to review and approval of the Board. The Board of Directors shall review all disability or hardship waivers on annual basis.

**SECTION 6.** The Board may waive dues of any member upon nomination of any Director. A nomination may be made for members who are over age 65 and do not meet the qualifications for a Life membership or an Associate Life membership. All such waivers must be approved on an annual basis.

## **ARTICLE IV**

### **SUSPENSION OR EXPULSION OF MEMBERS**

**SECTION 1.** A member is liable to suspension or expulsion if:

- (A) The member refuses or neglects to give effect to any decision of the Society or of the Board of Directors, or
- (B) The member violates any of these By-Laws or the Code of Ethics as approved by the Board of Directors, or
- (C) The member loses the license, permit or designation that allowed him/her to join the Society.
- (D) The member has been declared by a court of competent jurisdiction to have committed any fraud, or to be insane, or to be otherwise incompetent, or
- (E) The member is convicted of a crime involving moral turpitude, or

- (F) The member is found by the Trial Board to be guilty of any act that reflects discredit upon the accounting profession.

## ARTICLE V

### CHARGES, TRIALS AND PENALTIES

**SECTION 1.** Any complaint or charge against a member under Article IV shall be filed in writing with the Board of Directors who shall forward same to the Committee of Ethics and Grievances. The Committee shall report to the Board its findings and recommendations in writing no later than 90 days from the date the committee receives the complaint.

**SECTION 2.** The Committee on Ethics and Grievances shall consider the charges in the complaint. If, after considering the charges the Committee by majority vote does not consider that a violation has been committed, the Committee shall recommend a dismissal of the complaint to the full Board of Directors for their consideration in the matter. Upon the dismissal of the complaint the Board of Directors shall send notification within thirty (30) days to both the accused and the complainant of the findings in writing. There shall be no appeal from the decision of the Board of Directors.

If, upon consideration of the charges in the complaint, the Committee on Ethics and Grievances is of the opinion that probable cause existed for the filing of the complaint, then the committee shall request the President or an appointed officer to notify the accused member in writing of the charges against him and summon him to appear before the Trial Board at the time and place of the next meeting of the Trial Board.

**SECTION 3.** The President shall appoint three members, who are current members as defined in Article I Section 3(A) for at least five years and are not currently a member of the Board of Directors, to constitute a Trial Board which shall meet for hearing of cases not less than thirty, nor more than ninety, days of the filing of such case with it. The President may, appoint additional members to the Trial Board as is deemed necessary.

**SECTION 4.** As rules of procedure in the conduct of cases before the Trial Board the following is provided:

- (A) Notice of the time and place of the hearing shall be sent by the President or other appointed office to the parties concerned at least thirty days prior to the proposed session of the Trial Board.

- (B) The Committee on Ethics and Grievances, or a member or representative thereof, shall present any evidence of the alleged violation or violations and shall have the burden of proof in matters before the Trial Board.
- (C) After hearing the evidence presented by the Committee on Ethics and Grievances or a member or representative thereof, and the defense, the Trial Board, by a majority vote of the members present and voting, shall enter its written order and recommend acquittal, censure, suspension for a period of time not to exceed one year, or expulsion of the member against whom the complaint has been filed.
- (D) The Trial Board shall submit a statement of the case and its order to the Board of Directors.

**SECTION 5.** The member against whom an order of the Trial Board is entered shall have the right to appeal to the Board of Directors within thirty days from the submission of the Trial Board's statement of the case and its order for review of the record of the case before the Trial Board. The Board of Directors shall review the record on appeal and enter its decision either sustaining the action of the Trial Board or remanding the case to the Trial Board for further action not inconsistent with the decision of the Board of Directors. There shall be no appeal from the decision of the Board of Directors.

**SECTION 6.** If no appeal to the Board of Directors is taken by the defendant member within the time herein provided, the President or other appointed officer shall notify the Board of Directors of such fact and the action recommended by the Trial Board shall be carried out immediately.

## **ARTICLE VI**

### **OFFICERS OF THE SOCIETY**

**SECTION 1.** The Officers of the Society shall be a President, a minimum of two Vice Presidents with a maximum of four, a Secretary and a Treasurer. The Officers shall be elected by a majority vote of the Active and life Members present and voting at the January meeting. Such Officers, except for the Treasurer under Article VI, Section 10, commencing July 1 following election, shall serve for one year or until their successors are duly elected and qualified.

**SECTION 2.** The President shall be the Chief Executive Officer of the New Hampshire Society of Accountants. The President: shall preside at all meetings of the Board of Directors, at the Annual Meeting, and at such sectional meetings of the membership as may be set by the Board of Directors; shall sign or have his/her signature printed on all certificates of membership;

shall be an ex-officio member of all Committees; may appoint any Committee he/she may deem advisable to promote the welfare of the Society; may suspend or temporarily remove any committee person appointed by him/her for neglect of duty, gross inefficiency or violation of the Constitution or By-Laws; shall make an Annual Report to the members of the Society on the progress of the Society at the Annual Meeting; and shall do any and all things deemed necessary to carry out the provisions of the Constitution, to protect the rights and interest of the Society, and to promote the common welfare of the members. It shall be the duty of the President, at the November meeting, to appoint a Nominating Committee composed of a Chairperson and two members representing the Society. The Committee shall meet prior to the December meeting and receive recommendations for prospective candidates to serve as directors and officers.

**SECTION 3.** The First Vice President shall have such powers and perform such duties as are or shall be prescribed by the By-Laws, Board of Directors, or the President. In case of the disability of the President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required the First Vice President shall perform the duties of the President during the continuance of such disability or absence. The First Vice President shall be Chairman of the Membership Committee and be responsible for the performance of those committees appointed by the President delegated as the Committees of the First Vice President.

**SECTION 4.** The Second Vice President, if such an Officer has been elected for the upcoming year, shall have such powers and perform such duties as are or shall be prescribed by the By-Laws, Board of Directors, or the President. In case of the disability of the First Vice President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required, the Second Vice President shall perform the duties of the First Vice President during the continuance of such disability or absence. The Second Vice President shall be chairman of the Continuing Education Committee and be responsible for the performance of those committees appointed by the President delegated as the Committees of the Second Vice President.

**SECTION 5.** The Third Vice President, if such an Officer has been elected for the upcoming year, shall have such powers and perform such duties as are or shall be prescribed by the By-Laws, Board of Directors, or the President. In case of the disability of the Second Vice President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required, the Third Vice President shall perform the duties of the Second Vice President during the continuance of such disability or absence. The Third Vice President shall be chairman of the Membership Communications Committee and be responsible for the performance of those committees appointed by the President delegated as the Committees of the Third Vice President.

**SECTION 6.** The Fourth Vice President, if such an Officer has been elected for the upcoming year, shall have such powers and perform such duties as are or shall be prescribed by the By-Laws, Board of Directors, or the President. In case of the disability of the Third Vice President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required, the Fourth Vice President during the continuance of such disability or absence. The Fourth Vice President shall be chairman of the By-Laws Committee and be responsible for the performance of those committees appointed by the President delegated as the Committees of the Fourth Vice President.

**SECTION 7.** The Secretary shall keep a record of the minutes of all meetings of the Board of Directors and Annual Meeting showing the time, place of holding whether regular or special; if special, how authorized notice given, names of Directors present at Board Meetings, and the Proceedings of such meetings. The Secretary shall also perform such other duties as directed by the Board of Directors, the By-Laws, or the President.

**SECTION 8.** The Treasurer shall have custody of all money and funds, general, special and trust, of the Society, and he/she shall keep or cause to be kept adequate and correct accounts of the properties and business transactions of the Society including accounts of its assets, liabilities, receipts, and disbursements. He/she shall deposit all receipts in a bank insured by the Federal Deposit Insurance Corporation and designated by the Board of Directors. He/she shall disperse all funds approved by an appropriate officer subject to the appropriations adopted in the budget or specifically approved by the Board of Directors.

The Treasurer shall make a monthly report to the President and the Board of Directors showing the total receipts and disbursements for the month and the balance on hand at the end of the month. He/she shall make an Annual Report to the membership at the Annual Meeting. If and when the cash balance reflects a surplus greater than the budget needs of the Society, it shall be the duty of the Treasurer to inform the Board of Directors and request instructions from them as to how the Treasurer shall invest the surplus funds.

The Board of Directors shall authorize the Treasurer to make payment of compensation to any management company and other employees and to reimburse the officers or members of the Board of Directors for all reasonable and necessary expenses incident to the performance of the duties of their office within the amounts adopted in the budget.

**SECTION 9.** The President shall be elected for a term of one year but may be eligible for re-election for two additional terms until a successor is duly elected and qualified.

**SECTION 10.** The Treasurer shall be elected for a term of two years but may be eligible for re-election for additional terms or until a successor is duly elected and qualified.

## **ARTICLE VII**

### **EXECUTIVE DIRECTOR**

**SECTION 1.** The Executive Director shall be the administrative officer of the Society. He/she shall conduct and direct the affairs of the Society under the supervision of the President and direction of the Board of Directors. He/she shall be an ex-officio member of the committees. He/she shall give bond for the faithful performance of his duties as determined by the Board of Directors. He/She shall make a written monthly report of all his/hers activities to the President, the Board of Directors, and the Finance Committee. The Executive Director shall not be a past or present member of the Society or related to an such present or past member.

In the event no Executive Director has been employed as provided by these By-Laws, an officer of the Society shall be appointed by the Board of Directors to fulfill the other duties of the Executive Director.

## **ARTICLE VIII**

### **THE BOARD OF DIRECTORS**

**SECTION 1.** The Board of Directors shall be the governing body of the Society. It shall be composed of the President, all Vice Presidents, Secretary, and Treasurer and a minimum of two and a maximum of six other active or life members of the Society. The Society's nominating committee shall present a slate of proposed directors for consideration by the members present at the January meeting. Nominations may be made from the floor for any office only by an active member. The nominees for directors must be members of the Society in good standing for at least the one year immediately preceding nomination.

**SECTION 2.** The directors shall be elected by a majority vote of the Active and Life Members present and voting at the January meeting. Such directors, commencing July 1 following election, shall serve for three years or until their successors are duly elected and qualified. The terms of the directors shall be staggered with no more than 1/3 of the Board of Directors elected in any one year. In the initial year of adoption, five members shall be elected for a term of three years, four members shall be elected for a term of two years and four members shall be elected for a term of 1 year.

**SECTION 3.** The Board of Directors shall be charged with the responsibility of carrying out the policies adopted by the members at the Annual Meeting and shall have full power to select and appoint an Executive Director, define his/her duties, fix his/her compensation, and hire such additional employees it deems necessary and to do all things necessary and proper to carry out the provisions of the Society's Constitution and By-Laws in order to protect the rights and interest of the Society and to promote the common welfare of its members. The Board shall recommend an annual budget for adoption by the members present at the annual meeting and shall have control of all assets and property of the Society and it shall have the power to invest, appropriate, and expense the monies thereof.

**SECTION 4.** The Board of Directors shall have the authority to suspend or temporarily remove by a two thirds (2/3) vote of members present any officer of the Society or any member of the Board of Directors for inefficiency, bad conduct, or disloyalty to the Society.

**SECTION 5.** In the event any Officer or Board member is suspended, resigns or is temporarily removed from office, the Board of Directors shall have the power to appoint an acting Officer or Board member for the duration of the unexpired term of the original member, as the case may be, to perform the duties of such office during the period of suspension or temporary removal.

**SECTION 6.** The President of the Society shall be chairman of the Board of Directors and shall preside at all meetings.

**SECTION 7.** No one receiving a salary or fee from the Society shall have the right to sit as a Board member, either with or without a vote, except in the case of the Secretary of the Society being paid a nominal amount in the performance of his/her duties set by the Board of Directors.

## **ARTICLE IX**

### **MEETINGS OF THE BOARD OF DIRECTORS**

**SECTION 1.** The Board of Directors shall meet at least twice each year.

**SECTION 2.** A majority of the members of the Board of Directors shall constitute a quorum at any regular or special meeting. An affirmative vote of a majority of the members present and voting at an official meeting shall be binding on all other members.

**SECTION 3.** Special meetings of the Board of Directors may be called by the President. Special meetings may also be called by a majority of the Directors by filing a written petition with the President at least seven (7) days prior to the stated date of the Special Meeting. The petition for, and notice of, any Special Meeting must contain the date and agenda for such meeting.

**SECTION 4.** Decisions of the Board of Directors may be arrived at in meetings or at the discretion of the President by mail or any electronic means acceptable to the Board of Directors. In the latter case an affirmative vote of the majority of those voting shall be binding. Ballots shall be valid and counted only if received by the Board of Directors or other appointed officer by the return date so specified thereon.

**SECTION 5.** The Board of Directors shall have no power to make any contracts which are binding personally on any member of the Society.

## **ARTICLE X**

### **ANNUAL MEETING**

**SECTION 1.** The annual meeting of the members shall be held in the month of June of each year. The exact date and place shall be determined by the Board of Directors and it shall be the duty of the Secretary to mail and/or email a notice of such meeting to all members constituting the membership at least thirty (30) days prior to the official opening of said meeting. In the event an official bulletin or periodical is issued by the Society, and a copy is mailed to each member, in accordance with the above time limit, then the notice of the annual meeting may be published in such bulletin or periodical in lieu of such notice from the Secretary. The notice shall state the exact date and place of meeting as well as the tentative agenda. The Board of Directors shall fix the registration fee to the annual meeting. Parliamentary procedure at the annual meeting shall be conducted in accordance with Roberts Rules of Order, Newly Revised, unless otherwise provided for by the rules of the meeting as approved by a majority of the members present and voting.

## **ARTICLE XI**

### **ELECTION OF OFFICERS**

**SECTION 1.** It shall be the duty of the President, at the November meeting, to appoint a Nominating Committee composed of a Chairperson and two members representing the Society. The Committee shall meet prior to the December meeting, receive recommendations for prospective candidates for the officers of the Society which shall be selected from the Board of Directors or current nominees to the Board of Directors.

**SECTION 2.** It shall be the duty of the Nominating Committee to report its recommendations to the Society at the January meeting. Nominations may be made from the floor for any office only by an active member. The nominees must be members of the Society in good standing for at least the two years immediately preceding nomination and be a member of the Board of Directors or incoming members of the Board of Directors.

**SECTION 3.** After all nominations for the specific office have been made and closed, it shall be the duty of the President to call for the vote. A member may request a secret ballot if there is a contest for that specific office. In the event there is only one nominee for a specific office, a motion shall be in order for the Secretary to cast a unanimous ballot for that nominee.

## **ARTICLE XII**

### **COMMITTEES**

**SECTION 1.** The President may appoint a chairman and no less than two members to the following standing committees and on such appointments delegate such committees as the responsibilities of the Vice Presidents per Article VI, Sections 3, 4, 5, and 6.

- (A) Membership Committee - Chairperson - First Vice President
- (B) Continuing Education Committee - Chairperson - Second Vice President
- (C) Membership Communications Committee - Chairperson - Third Vice President
- (D) By-Laws Committee - Chairperson - Fourth Vice President
- (E) Liaisons with State and Federal Agencies
- (F) Budget Committee – Chairperson - Treasurer
- (G) Ethics and Grievances

**SECTION 2.** The President may also appoint sub committees and other regular committees if, in his/her opinion, the affairs of the Society may thus be handled in a more efficient and satisfactory manner.

**SECTION 3.** It shall also be the duty of the President to issue specific instruction to the Chairperson of each committee advising him/her as to the scope and limitations of the activities of his/her committee.

## **ARTICLE XIII**

### **AMENDMENTS TO BY-LAWS AND THE ARTICLES OF AGREEMENT**

**SECTION 1.** The Society members alone may amend these By-Laws and the Articles of Agreement of the Society by a two-thirds (2/3) majority of the members present and voting.

**SECTION 2.** The By-Law Committee shall periodically review the Articles of Agreement and By-Laws of the Society to recommend any required changes to the Board of Directors and the members.

**SECTION 3** No amendment by members of the Society to the Articles of Agreement and By-Laws shall be considered unless a copy of the same shall have been submitted to the By-Laws Committee sponsored by at least five members of the Society in good standing.

**SECTION 4.** Any proposed changes to the Articles of Agreement and By-Laws requires a notice of intention to offer said amendments be sent to all members by the By-Laws Committee, at least thirty (30) days prior to the meeting at which they are to be voted upon.

## **ARTICLE XIV**

### **CODE OF ETHICS**

**SECTION 1.** It shall be the duty of the Board of Directors, upon the recommendation of the Committee on Ethics and Grievances, to approve and publish a Code of Ethics.

## **ARTICLE XV**

### **MEMBERSHIP REPORTS**

**SECTION 1.** Copies of any reports provided at the Annual Meeting shall be made available upon request by the membership as soon as possible following the close of the Annual Meeting.

**SECTION 2.** The Board of Directors shall authorize the the dissemination of information devoted to the welfare of the Society.

**SECTION 3.** The minutes of the Meetings of the Board of Directors held during the fiscal year shall be available upon request by any member. The minutes shall be available within one (1) week after approval of such minutes by the Board of Directors.

## **ARTICLE XVI**

### **FISCAL YEAR**

**SECTION 1.** The Fiscal year of the New Hampshire Society of Accountants shall end on June 30.

*Finalized October 21, 2009*