**BY-LAWS OF THE**

**WISCONSIN ASSOCIATION OF ACCOUNTANTS, INC.**

**ARTICLE I –** MEMBERSHIP\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SECTION 1** – CLASSES OF MEMBERSHIP\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. “Active” membership may be granted, upon letter of application, to accountants who meet the following specific qualifications.
2. An active member must be a citizen of the United States of America.
3. When application to Active membership is made after date of adoption by these By-Laws, an active member must have, at minimum, a two year Associate Degree in accounting or its equivalent, as determined by the Board of Directors, or accreditation in accountancy.
4. An active member must have been practicing as a full-time accountant for a period of at least three (3) years immediately preceding the application for membership. During membership, an active member must continue to be a full-time accountant. A Bachelors Degree in accounting from an accredited college or university shall be credited in lieu of one and one-half (1-1/2) years of experience.

A full-time accountant is defined as a person who maintains a full-time office, either individually, or as a principal partner of a partnership, or as a principal shareholder or a (non-public) corporation (herein-after called “Firms”), and full-time staff accountants who devote the major portion of his or her individual time as an accountant.

1. “Associate” membership may be granted, upon letter of application, to the following persons:
2. Bachelors or Associate Degree in Accounting and/or ACAT accredited individuals with less than 3 years experience.
3. Educators or government employees at the National, State and Local levels who devote a major portion of their time teaching accounting or serving as accountants, and officers and employees of financial institutions and other accountants employed in private industry who devote major portions of their employment time as accountants.
4. Any active member of the Association in good standing, who discontinues his or her practice for any reason, except retirement. Such a member shall resume Active membership if the member resumes his or her former practice or establishes or joins a new practice.
5. An associate membership may also be granted at the discretion of the Board of Directors on an individual basis.
6. “Associate” membership may be granted, upon letter of application, to the following persons:

Those enrolled to practice before the IRS, or those accredited in taxation by Accreditation Council for Accountancy and Taxation (ACAT), and who devote a portion of their time in their practice as an accountant serving the public during normal business hours (Refers to those persons who do not meet the criteria of active membership), or those who have received the Annual Filing Season Program – Record of Completion issued by the IRS.

1. “Retired” membership shall be granted, upon letter of application, to persons who have been active members, in good standing, for a minimum of ten (10) continuous years, who have retired from public practice, and who have made a written election to change their membership from Active to Retired membership.
2. “Student Associate” member may be granted, upon letter of application, to persons pursuing a course of study in accounting, business administration, or related subjects at an accredited college, university, vocational or technical institute, high school, or through an accredited home study school.
3. Active members shall have all privileges and benefits of the Association. Retired, Associate, and Student Associate members shall have all privileges and benefits of the Association except those of voting, holding office and as otherwise now or hereafter expressly limited to active members by the By-Laws of the Association.
4. All members of the Association must also meet the following general requirements:
5. A member must be of good moral character.
6. A member must be a resident of Wisconsin or of a state immediately adjacent to Wisconsin.
7. A member must at all times adhere to the By-Laws and Code of Ethics as adopted by the Association.

**SECTION 2 –** APPLICATION FOR MEMBERSHIP**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Applications will be submitted on Board of Director approved application forms provided by the Wisconsin Association of Accountants, Inc. The proper initiation fee and annual dues will also be submitted with the application.

**SECTION 3 –** METHOD OF PROCESSING APPLICATION\_\_\_\_\_\_\_\_\_

1. Applications in proper form, (as outlined in Sections 1 and 2), will be presented to the Board of Directors by the Executive Director.
2. Names of all applicants must be published to the general membership by the Executive Director in an issue of *The Wisconsin Accountant* as soon as is practical in order to give the general membership an opportunity to inform the Board of Directors of any recommendations or objections to the application. The members shall have thirty (30) days after the date of publication, in which to make written recommendations or objections directed to the Executive Director. The recommendations and objections shall be presented to the Board of Directors, but are deemed only as advisory in nature.
3. The Board of Directors shall vote to approve or deny membership as soon as is practical. If the Board approves the membership, the applicant will be given a provisional membership with all of the benefits of membership. After the period for membership recommendations or objections have expired, if there are any objections from a member, the Board will have an additional thirty days to approve or deny membership. If membership is denied, the applicant’s fee shall be refunded. The Board may vote on membership decisions by email, provided that at least two-thirds of the Directors then in office affix their electronic signature to their vote. Electronic signature means typing the Board Member’s name into the email. If a decision is made via email, the Executive Director shall immediately notify all Board Members of the result of that vote as well as it’s effective date and time.
4. The Board of Directors will promptly notify each applicant, in writing, of its decision on his or her application.

**SECTION 4 –** CERTIFICATE OF MEMBERSHIP\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Each person accepted as a member of this Association will be furnished with a *Certificate of Membership,* copy of the *Code of Ethics* and a copy of these By-Laws.

**SECTION 5** – INITIATION FEES AND ANNUAL DUES\_\_\_\_\_\_\_\_\_\_\_

The Initiation Fees and 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. All dues shall be paid in advance and dues for new members shall commence on the first day of the month following the date of application for membership and shall be apportioned to the end of the fiscal year.

An applicant for renewal of membership under this Section shall show that he or she has fulfilled requirements of Continuing Professional Education in Accounting and Taxation consisting of no less than 25 hours during the preceding 12 month period, (no less than 5 hours of which is in accounting), or the number of hours set by the Board of Directors consisting of no less than 20 hours. This provision may be reduced or waived for a one year period upon application by the member, based on medical reasons. An applicant for renewal as an Annual Filing Season Program participant shall show that he or she has fulfilled the requirements for Continuing Professional Education as required by the Internal Revenue Service.

In the event that any member during an annual period submits information that they have not met the minimum continuing education requirement, by WAA Board approval an individual will be granted a one-time six month period of extension to obtain the necessary education credits needed for membership requirements. These credits are in addition to the current year’s education credit requirement. A request for the six month period of extension should be requested from the Executive Director of the Wisconsin Association of Accountants, Inc.

**SECTION 6** – RESIGNATION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Any member may withdraw from the Association, after fulfilling all obligations to it, by giving written notice of such intention to the Secretary, which notice shall be presented to the Board of Directors at the first meeting after its receipt.

**SECTION 7** – SUSPENSION OR EXPULSION FOR CAUSE\_\_\_\_\_\_\_\_\_

1. A member shall be liable for suspension or expulsion from membership if:
2. He or she refuses or neglects to comply with any decision of the Association or Board of Directors; or
3. He or she violates any of these By-Laws, the Code of Ethics, or any rules of professional conduct, as approved by the Board of Directors; or
4. He or she has been declared by a court of competent jurisdiction to have committed any fraud, to be insane, or otherwise incompetent; or
5. He or she is found by the Board of Directors to be guilty of any act that reflects a discredit to the accounting profession or for any conduct prejudicial to the best interest of this Association; or
6. He or she refuses or neglects to pay dues and assessments of the Association, when due.
7. A member renders himself liable to automatic suspension, expulsion or termination of membership without a hearing as provided in B and C of Section 7 of Article I, if there is filed with the Executive Director a final judgment of conviction, or an order of a State or Federal Court showing that the member has been convicted of any one of the following offenses:
   1. A State or Federal crime punishable by imprisonment for more than one year;
   2. Willful failure to file any income tax return required by law of him as an individual to file;
   3. Filing a false or fraudulent income tax return on a client’s behalf;
   4. Willfully aiding in the preparation and presentation of a false fraudulent income tax return of a client;
   5. Any criminal offense under the revenue laws of the United States or any State, or any criminal offense under Federal or State law involving dishonesty, fraud or breach of trust.
   6. The member has been suspended or disbarred by the Director of Practice of the U.S. Department of Treasury.
8. For purposes of 3 or 6, a plea of “nolo contendere” shall be treated as a plea of guilty.
9. A member automatically terminated, expelled, or suspended under 6 may petition, within 30 days after receipt of the notice of termination, expulsion or suspension, for review. Such petition for review shall be sent to the Board of Directors and shall state briefly the facts and the reasons relied upon to show that the action of termination, expulsion, or suspension is unjustifiable. The Board of Directors will render its decision within 60 days of receipt of the petition for review and notify the member of the Board’s decision. The decision of the Board of Directors on the petition for review is final and the member shall have no further right of appeal.
10. Following the term of suspension of membership under 1 through 6, or two (2) years after expulsion or termination of membership, a former member must, for reinstatement, reapply for membership as outlined in Section 2 of Article I and is subject to acceptance under the same terms and conditions as a new member.
11. Any complaint of charge against a member under Section A above shall be filed, in writing, with the Executive Director, who shall forward the same to the Board of Directors. If, after considering the charges, the Board of Directors by majority vote does not consider that a violation has been committed, the Board shall dismiss the complaint by notice, in writing, to the Complaintant. If, upon consideration of the charges, the Board of Directors is of the opinion that reasonable cause exists for the filing of the complain, the Board shall request that the Executive Director notify the accused member, in writing, of the charges against him or her and summon him or her to appear before the Board of Directors to answer at the time and place of a Board of Directors meeting.
12. As rules of procedure in the conduct of cases before the Board of Directors, the following is provided: Notice of the time and place of the hearing shall be sent by the Executive Director to the parties concerned at least thirty (30) days prior to the proposed meeting of the Board of Directors. The Complaintant, or representative thereof, shall present any evidence of the alleged violation or violations and shall have the burden of proof in matters before the Board of Directors. After hearing the evidence presented by the Complaintant and by the member charged with his or her defense, the Board of Directors, by a three-fourths (3/4) vote of the Directors 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. The parties, witnesses or other persons giving testimony shall be subject to examination by the parties and Board members.
13. If a member of the Board of Directors is the Complaintant, he or she shall not vote or be considered a part of the Board of Directors in establishing the three-fourths (3/4) vote requirement.

**ARTICLE II** – CODE OF ETHICS AND RULES OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_PROFESSIONAL CONDUCT\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Code of Ethics and Rules of Professional Conduct of this organization are those adopted and used by the “National Society of Public Accountants.”

**ARTICLE III** – REPRESENTATION ON BOARD OF DIRECTORS\_\_

In order that all accountants throughout the State of Wisconsin will have equal representation on the Board of Directors, insofar as possible, the State will be divided along County lines into four (4) Regions to provide a basis for electing Directors as outlined in Article V, Section I. Regions will be as follows:

**Region 1**: Shall consist of the following Counties in the Southeast Section of the State – Dodge, Kenosha, Milwaukee, Ozaukee, Racine, Washington and Waukesha

**Region 2**: Shall consist of the following Counties in the Northeast Section of the State – Brown, Calumet, Door, Florence, Fond du Lac, Forest, Green Lake, Kewaunee, Langlade, Manitowoc, Marinette, Marquette, Menomonee, Oconto, Oneida, Outagamie, Shawano, Sheboygan, Vilas, Waupaca, Waushara, and Winnebago.

**Region 3**: Shall consist of the following Counties in the Northwest Section of the State – Adams, Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Douglas, Dunn, Eau Claire, Iron, Jackson, Juneau, La Crosse, Lincoln, Marathon, Monroe, Pepin, Pierce, Polk, Portage, Price, Rusk, Sawyer, St. Croix, Taylor, Trempealeau, Washburn, and Wood.

**Region 4**: Shall consist of the following Counties in the Southwest Section of the State – Columbia, Crawford, Dane, Grant, Green, Iowa, Jefferson, La Fayette, Richland, Rock, Sauk, Vernon, and Walworth.

**ARTICLE IV –** ASSOCIATION MEETINGS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SECTION 1** – PLACE OF MEETING\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The site of the Annual Convention and Tax Seminar of the Association shall be rotated each year by Region number. The Chapter of that Region shall assist the Board of Directors with the meeting arrangements and the site selection.

**SECTION 2** – ANNUAL MEETING\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Annual Meeting of the members of this Association will be held in conjunction with the Annual Convention. It shall be the duty of the Secretary or Executive Director to give the date, time and place of such Annual Meeting at least ten (10) days prior to such meeting. The purpose of the Annual Meeting shall be for the election of members of the Board of Directors, for receiving the annual reports of officers, directors and communities, and the transaction of other business.

**SECTION 3** – SPECIAL MEETINGS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Special Meetings of the Association may be held whenever called by the Secretary or Executive Director upon the direction of the President or upon the written direction of a majority of the directors then in office, or upon the written request of at least five (5) members from each of the two (2) different Regions. It then shall be the duty of the Secretary or Executive Director to notify each member of the time, place, date and purpose of such special meeting, giving such notice at least ten (10) days in advance of the meeting.

**SECTION 4** – QUORUM \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Twenty (20) members shall constitute a quorum for the transaction of business at any meeting of the members of the Wisconsin Association of Accountants, Inc., provided there are at least three (3) members present from each of the four (4) Regions.

**SECTION 5** – VOTING\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Only active members present at a meeting will be entitled to vote. There will be no proxy voting at any meeting of this Association, except an associate member, who is a staff member of a firm headed by an active member, may vote, in proxy, for said active member. The proxy shall be in writing, for a term not to exceed ten (10) days and shall be revocable at the pleasure of the member executing it. .

**SECTION 6** – CONDUCT OF MEETINGS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

All meetings of the Association will be conducted under Roberts Rules of Order.

**ARTICLE V** – BOARD OF DIRECTORS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SECTION 1** – MEMBERSHIP OF THE BOARD OF DIRECTORS\_\_\_\_

1. The Board of Directors will be composed of twelve (12) members.
2. Each Region will have at least one (1) member on the Board and no Region will have more than five (5) members.
3. No director will be eligible to succeed himself/herself in the office after serving a full three (3) year term, without a lapse of at least one (1) year. This provision shall not apply to the Executive Director or the State Director for the National Society of Public Accountants. The Immediate Past President of the Association shall be allowed to serve for four (4) years.
4. The Immediate Past President of the Association and the State Director for the National Society of Public Accountants will be members of the Board of Directors with full voting rights. If the Immediate Past President cannot fulfill his or her term, the next preceding Past President will fill the term of office.
5. The Executive Director shall be a member of the Board of Directors without voting rights.

**SECTION 2** – GENERAL POWERS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The property and affairs of this Association shall be under the care and management of the Board of Directors consistent with these By-Laws. The Board of Directors may: (1) hold meetings at such times and places as it deems proper; (2) admit members and spend or expel them by ballot; (3) appoint committees on particular subjects from the members of the Board, or from other members of the Corporation; (4) audit bills and disburse the funds of the corporation; (5) print and circulate documents and publish articles; (6) carry on correspondence and communicate with other similar associations; (7) devise and carry into execution such other measures as it deems proper and expedient to promote the objects of the Corporation and to best protect the interests and welfare of the members.

**SECTION 3** – FINANCIAL POWERS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Board of Directors shall not be empowered to borrow money in the name of the Association. If a financial emergency should arise, the Board of Directors are hereby empowered to make an emergency assessment on each member up to the amount of the annual dues for each class of member. If this amount should not be enough for the emergency, a special meeting shall be called to determine a method of raising additional funds.

**SECTION 4** – VACANCIES\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

In the event of a vacancy on the Board of Directors by termination of Active membership, removal, death, resignation, excessive absences, or any other reason, the Board may appoint a Temporary Director from the same Region to serve until a successor is elected at the next Annual Meeting.

**SECTION 5** – EXCESSIVE ABSENCES\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Should any member of the Board of Directors be absent from three (3) consecutive meetings of the Board without communicating to the President or Secretary his or her reason for so doing, and if his or her excuse should not be accepted by a majority of the Board, his or her seat on the Board may be declared vacant, and the Board may forthwith proceed to fill the vacancy.

**SECTION 6** – REMOVAL OF DIRECTORS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Any one or more of the directors may be removed either with or without cause, at any time, by a vote of three-fourths (3/4) of the members present at any special Board meeting called for that purpose. A member’s suspension or expulsion for cause, under Article 1, Section 7, shall automatically result in removal and create a Board vacancy.

**SECTION 7** – PLACE OF MEETINGS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Meeting place will be selected by the Board of Directors.

**SECTION 8** – REGULAR ANNUAL MEETING\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The regular Annual Meeting of the Board of Directors will be held immediately after or during the Annual Meeting of the Association. No notice of the regular Annual Meeting of the Board will be required. Dates for regular meetings will be set at the Annual Meeting for the ensuing year.

**SECTION 9** – SPECIAL MEETINGS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Special meetings of the Board will be held whenever called by the Secretary or Executive Director upon the direction of the President, or upon the written request of any four (4) directors. It shall be the duty of the Secretary or Executive Director to give sufficient notice to enable the directors so notified to attend such meetings.

**SECTION 10** – QUORUM \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

A majority of the directors then holding office shall constitute a Quorum for the transaction of business. If, at any meeting of the Board, there shall be less than a Quorum present, a majority of those present may adjourn the meeting.

**SECTION 11** – ORGANIZATION OF THE BOARD OF DIRECTORS\_

1. The President of the Association will serve as Chairman of the Board of Directors. The Association Vice President will serve as Vice Chairman and the Secretary of the Association will serve as Secretary of the Board.
2. If both the President and Vice President should be absent from a Board Meeting, the directors present will appoint one of their number to act as Chairman of that meeting. If the Secretary should be absent from a meeting, the Presiding Officer will appoint someone to act as Secretary of that meeting.

**SECTION 12** – MAINTENANCE OF BOARD OF DIRECTOR \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_RECORDS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Each Board member shall maintain a file containing minutes of all meetings as provided by the Secretary. The director will also be expected to maintain records of all pertinent information relating to the Association that he or she is familiar with. This file will be transferred to his or her successor.

**ARTICLE VI** – ELECTION OF DIRECTORS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SECTION 1 –** NOMINATING COMMITTEE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The nominating committee shall be established at the first meeting following the Annual Meeting with the election of the new officers and shall submit nominations for the various WAA elective offices and director prior to the next annual meeting. The committee shall consist of the President (chair), 2nd Vice President, Immediate Past President, and Executive Director.

**SECTION 2** – NOMINATION FOR OFFICE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Nominating Committee will report their selections to the President, who will present the names to the Annual Meeting. All nominees must be active members in good standing.

**SECTION 3** – INDEPENDENT NOMINATIONS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Additional independent nominations may be made from the floor by active members. All nominees must be active members in good standing.

**SECTION 4** – VOTING FOR DIRECTORS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. After all nominations have been made and nominations have been closed, the Secretary will prepare suitable ballots, containing the names of all nominees, which will be distributed to all active members present who are entitled to vote. The President will appoint tellers to collect and tally the votes. The tellers will present the results of their tally to the President, who will announce the results to the Meeting.
2. A majority of the votes cast for each office will be necessary for election. If no candidate receives a majority, a new vote will be taken and the name of the nominee receiving the least number of votes for each office will be stricken from each new ballot. Succeeding ballots will be taken until one (1) person receives a majority of the new vote for each office.

**ARTICLE VII** – GENERAL OFFICERS OF THE ASSOCIATION\_\_\_

**SECTION 1** – ELECTION TO OFFICE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Board of Directors shall, at the Annual Meeting of the Board, choose one (1) of their number for each of the offices listed hereinafter in Section 2; such Officers to hold office for a term of one (1) year and until their successors are elected and qualified. The Immediate Past President of the Wisconsin Association of Accountants, Inc. and the State Director of the National Society of Public Accountants will not be eligible for election as an officer under Section 2 during their current terms on the Board of Directors.

**SECTION 2** – GENERAL OFFICERS AND THEIR DUTIES\_\_\_\_\_\_\_\_\_

1. The *President* of the Association will preside at all meetings of the Association and Board of Directors, and will be Chief Executive Officer of the Association. He or she shall also, at the Annual Meeting of the Association and such other times as he or she deems proper, communicate to the Association or to the Board of Directors such matters and make such suggestions as may in his or her opinion tend to promote the prosperity and welfare and increase the usefulness of the Association, and shall perform such other duties as are necessarily incident to the office of the President.
2. The *Vice President* of the Association will discharge the duties of the President in his or her absence and perform other such duties as the Board may prescribe.
3. The *Secretary* of the Association shall countersign all membership certificates and affix the Association Seal thereto; shall be the custodian of the Association Seal and the Minute Book; shall keep a record of all proceedings of the Association and of the Board of Directors; to conduct all correspondence; to carry to execution all orders, votes and resolutions not otherwise committed; to keep a list of the members; to notify officers and members of their election; to prepare necessary reports; and generally to devote his or her best efforts to forwarding the business and advancing the interests of the Association. It shall be the responsibility of the Secretary to provide each Board member with a copy of the minutes of the previous meeting at least ten (10) days prior to the ensuing meeting.
4. The *Treasurer* of the Association shall keep and account for monies received by the Association and pay all bills contracted by the Association. The Association will provide satisfactory fidelity bonding for the Treasurer’s position. The Treasurer will be required to provide a financial report at the Directors’ meeting.

**SECTION 3** – EXECUTIVE DIRECTOR\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Board of Directors may obtain the services of an Executive Director who does not necessarily have to be a member of this Association. The Executive Director shall keep the members informed of the activities of the Association in their behalf and otherwise promote the welfare of the Association, as well as such duties as the Board may prescribe.

**SECTION 4** – DELEGATION OF DUTIES\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

In case of the absence, or inability to act, of any Officer of the Association, the President may delegate any Director to perform the necessary duties until such time as the regularly Elected Officer returns to duty.

**SECTION 5** – VACANCIES\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

All vacancies in any office shall be filled by the Board of Directors without undue delay, at its regular meeting, at a special meeting or by unanimous Director vote, in writing, without a meeting.

**ARTICLE VIII** – MINUTE BOOK\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SECTION 1** – OFFICIAL RECORD OF THE ASSOCIATION\_\_\_\_\_\_\_\_

The Official Record of the proceedings of this Association and its Board of Directors will be kept by the Secretary in an appropriate *Minute* Book.

**SECTION 2** – CUSTODIAN\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Secretary of the Association will be the Custodian of the Minute Book and shall keep the records complete and up to date at all times.

**SECTION 3** – RIGHT OF EXAMINATION OF MINUTE BOOK BY \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_MEMBERS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Any member of this Association shall have the right to examine the Minute Book at any reasonable time. Such member may not, however, remove the Minute Book from the care of the Secretary.

**SECTION 4** – EXAMINATION OF MINUTE BOOK BY NON-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_MEMBERS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Minute Book will not be open to inspection by any non-member, except on express written direction of a majority of the Board of Directors. However, the Minute Book will not be removed from the care of the Secretary for such inspection, nor will a verified photostatic copy of any part thereof be made without written permission of a majority of the Board of Directors.

**ARTICLE IX** – AMENDMENTS OR ADDITIONS TO BY-LAWS\_\_\_

These By-Laws may be amended at any Annual Meeting or Special Meeting called for that purpose. If all members have been notified of the nature of the proposed amendment at least ten (10) days in advance of such a meeting, a majority vote of the members present and voting will be necessary for adoption of such amendment. If a proposed amendment is presented at the Annual Meeting without prior notification to the General Membership, then a three-fourths (3/4) vote of the members present and voting will be necessary for adoption of such amendment.

**ARTICLE X** – EQUAL RIGHTS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

In compliance with the provisions of Title VI of the Civil Rights Act of 1964 and with Wisconsin Statutes, no person shall, on the grounds of race, color or national origin, be excluded from participation in, or be denied membership in the Association.

**ARTICLE XI** – SAVING CLAUSE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If any part of these By-Laws be determined to be in conflict with the Corporate Charter or Wisconsin Statutes, only that part in conflict will be void, and the balance of these By-Laws will remain in full force and effect.