

CALIFORNIA ASSOCIATION OF STATE AUDITORS
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CASA - The Association
BY-LAWS
Revised - January 2011

ARTICLE I - Name of Organization

The name of this organization is the California Association of State Auditors (CASA – The Association). For purposes of these articles, "CASA" or "The Association" means the same.

ARTICLE II - Statement of Objectives

- A. The Association seeks to promote auditing as an integral part of management. The Association assists in the following:
1. Promoting the understanding and use of audit services by management.
 2. Identifying professional development needs of state audit staff.
 3. Providing training in auditing techniques and approaches.
 4. Providing a forum for exchanges of audit-related experiences, information, and ideas to improve agency operations and internal control.
 5. Coordinating and delivering Peer Reviews to State auditing entities.
 6. Serving as a network to members for professional development and recruitment.
- B. The Association operates as a nonprofit, tax-exempt entity that supports educational purposes of the State of California's governmental audit program in compliance with the requirements of Section 501 (c)(3) of the Internal Revenue Code. Upon the winding up and dissolution of the Association, and after paying or adequately providing for the debts and obligations of Association, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation. Said nonprofit fund, foundation, or corporation must be organized and operated exclusively for charitable, educational, religious, and/or scientific purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, or to the Federal Government or to a State or local government for public purposes.
- C. No part of the net earnings of the Association shall ever inure to or for the benefit of or be distributed to its members, trustees, officers, or other private persons, except that the Association shall be empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the exempt

purpose for which it was formed. Notwithstanding any other provisions of these articles, the Association shall not carry on any other activities not permitted by an association exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

ARTICLE III - MEMBERSHIP

- A. Membership shall be extended to all auditors. For purposes of membership, an auditor is defined as an individual who performs audits, consulting, inspections or reviews.
- B. There are no dues for membership.
- C. Membership shall entitle members to periodic mailings of training and course announcements and other business announcements of the Association.

ARTICLE IV - MEETINGS

- A. Meetings of the Executive Board are open to the general membership and will be held quarterly, or more often as needed as decided by the Board. The format of the meetings will follow Robert's Rules of Order. Special impromptu Executive Board meetings or conferences may be conducted, as needed, at the discretion of the Board President to address specific issues of an emergency nature. Such meetings will be closed to the general membership.
- B. General membership meetings will be held at least semiannually. Prior notification of the exact time, location, and proposed agenda of the meetings will be communicated to all members. The meetings will be held in Sacramento, California unless changed by the Executive Board.

ARTICLE V - VOTING

- A. Decisions by a vote of the general membership are limited to the regular and special election of officers; changes in by-laws; and as referred by the Executive Board. The general membership voting will take place at regularly scheduled general membership meetings, and the results will be decided by a simple majority of the votes cast by those in attendance at the meeting.
- B. Voting by the Executive Board will take place only when there is a quorum of the Executive Board. A quorum consists of three or more of the four voting members of the Executive Board. Each voting member of the Executive Board, as described in **Article VI, Officers and Other Executive Board Members**, will have one vote and questions will be decided by a simple majority of the Executive Board members.

C. Voting members consist of the President, Vice President, Secretary and Treasurer.

ARTICLE VI - OFFICERS AND OTHER EXECUTIVE BOARD MEMBERS

A. Officers, to be elected by the general membership, include the President, Vice President, Secretary, and Treasurer. The term of office for each officer shall be for two years commencing on July 1 of even numbered years. An existing officer may hold additional, consecutive two-year terms if the Executive Board is unable to find another CASA member willing to fill a vacant office position.

B. Any head of an audit unit, or a manager within an audit unit, is eligible to hold office. Also, no individual may hold more than one of these positions at a time. In addition, no two officers shall be from the same agency. Exceptions to these requirements are allowed under the following circumstances: 1) an officer becomes ineligible during his or her two-year term in office due to a job change, or 2) if the Executive Board is unable to find another CASA member willing to fill a vacant office position that was previously held by an officer who became ineligible mid-term.

C. Prior to elections, the President may appoint a nominating committee. The committee shall identify nominees for the various offices and submit its report during a general membership meeting, at which time nominations may be made from the floor. Officers will then be confirmed or elected.

D. The officers as elected, along with the Immediate Past President, will be the Executive Board. The Chief of the Audits Office of the Department of Finance, unless otherwise elected, and the Chairs of both the Professional Development and Training Committee and the Peer Review Committee (as discussed in section F.3. below and in Article VIII), shall also be ex-officio members of the Executive Board.

E. In general, the officers are responsible for advancing the interests of the Association, as contained in **Article II, Statement of Objectives**, above.

F. Decisions affecting the operation of the Association, including committee assignments, will be made by the Executive Board. The Executive Board duties include, but are not limited to, the following:

1. Hiring and reimbursing an Executive Director.
2. Approving the budget or other pertinent plans.
3. Recommending and approving appointments to committee assignments.
4. Reviewing for approval or disapproval contracts and agreements recommended by the Executive Director, as needed.
5. Voting on the recommendations made by committees.

G. Specific functions of each of the officers are as follows:

1. PRESIDENT

- a. Preside at meetings.
- b. Develop and distribute agenda for meetings.
- c. Act as official representative of the Association on endeavors approved by the Executive Board.
- d. Member of the Intergovernmental Audit Forum.
- e. Counter sign checks.

2. VICE PRESIDENT

- a. Coordinate arrangements for meetings, including speakers.
- b. Act as President in the absence of the President.
- c. Assist the President in developing agenda for meetings.

3. SECRETARY

- a. Record minutes and distribute to attendees.
- b. Maintain official records, i.e. charter, by-laws, and tax exemption.

4. TREASURER

- a. Finalize an approved budget.
- b. Make deposits of receipts as needed.
- c. Prepare checks for disbursements and counter sign checks.
- d. Maintain a record of accountability for financial transactions.
- e. Prepare and present a monthly financial report.
- f. Prepare or oversee the preparation of tax returns and other government-required reports.

ARTICLE VII - EXECUTIVE DIRECTOR

A. The Executive Board may contract for the services of an Executive Director to carry out the activities discussed in C. below on behalf of the Association. The majority of the activities of the Executive Director involve arranging of the training sections sponsored by the Association. However, the duties may also involve other assignments as directed by the Executive Board and as allowed in the agreement with the Executive Director.

B. The terms of the contract shall be for up to two years with provisions for annual extensions and renegotiation of the amount and type of compensation.

C. The specific functions of the Executive Director include the following:

1. Maintain a telephone service for the members to answer questions concerning current and future Association-sponsored training classes.
2. Maintain the CASA membership roster/email list.

3. Receive applications and registration fees for Association-sponsored training classes, register applicants, and maintain rosters of registered students.
 4. Coordinate administrative arrangements for Association-sponsored training classes, membership meetings, and seminars. This includes coordinating advertising efforts and arranging for facilities, course materials, and instructor needs.
 5. Meet with members of the Executive Board and the Training Committee periodically.
 6. Deposit funds in an approved bank account.
 7. Market services of the Association as directed by the Executive Board.
 8. Perform other miscellaneous duties as specified within the current contract.
- D. The Executive Director is not a member of the Executive Board.

ARTICLE VIII - COMMITTEES

- A. The Professional Development and Training Committee (chairperson appointed by the Executive Board)
1. Develop curriculum to be offered by the Association for a 12 month period and submit it to the Executive Board for approval. Also, develop a training agenda for periodic manager conferences.
 2. Develop and maintain material and listings of instructors for Association-approved training classes.
 3. Periodically evaluate courses and submit recommendations to the Executive Board on continuing or deleting a course or instructor.
- B. Peer Review Committee (chair-person appointed by the Executive Board)
4. Receive applications and correspondence from audit entities interested in participating in peer reviews.
 5. Coordinate planning of peer reviews:
 - a. Schedule the reviews and coordinate submission of internal control questionnaire and other planning documents to audit entity.
 - b. Select the peer team members, ensuring appropriate levels and numbers of team participation.
 6. Provide concurring review for all peer review reports and working papers.
 7. Track and maintain data on reviews conducted and on eligible team members and leaders.
 8. Report to the Executive Board on the status of reviews.

ARTICLE IX - POLICY MANUAL

- A. These bylaws constitute the official policies of the Association.

B. Any other policies developed by the Executive Director or standing committees shall be approved by the Executive Board.

ARTICLE X - INTERGOVERNMENTAL AUDIT FORUM

A. The Association is a member of the Intergovernmental Audit Forum and the President is the official representative of the Association.

B. The Association serves as a conduit to the Forum to represent the experiences, information, and ideas of the members of the Association. Individual members of the Association may also choose to be members of the Forum, but will require individual approval by the Forum.

ARTICLE XI - FINANCIAL

A. Permanent financial records will be maintained for all funds received and disbursed. The Treasurer will maintain these records in good order.

B. The records shall be passed to the succeeding Treasurer by the past Treasurer within 30 days of assuming office.

C. Financial records will be audited not less than every two years by a committee appointed by the Executive Board.

ARTICLE XII - AMENDMENTS

A. Any provision of these bylaws may be suspended or amended and new provisions may be added, by a simple majority of the membership as described in **Article V, Voting**.

B. Any proposed revisions to the by-laws are to be submitted in writing to the Executive Board at least one week before a regularly scheduled meeting of the Board. Once revisions are approved by the Board, the Board shall post the revised by-laws to the general membership on its website at least two weeks prior to the next scheduled membership meeting. The Board will ask the membership for a vote on the acceptance of the revised by-laws.

Approved by Executive Board January 2011. Revised by-laws will be effective upon acceptance of membership.

Accepted by the membership on XXXXXX