

BYLAWS

I MEMBERSHIP

1.1 CLASSES

Membership shall consist of four classes: Certified, International, Honorary and Associate Members.

(a) A *Certified Member* shall be one who holds a certificate from the State of Connecticut as a Certified Public Accountant or is a Certified Public Accountant of another state, territory, or possession of the United States (including the District of Columbia) who does not hold a Connecticut certificate.

(b) An *International Member* shall be the equivalent of a Certified Public Accountant of any country other than the United States. Any questions of eligibility as an International Member shall be decided by the Board of Directors in its sole and absolute discretion. International Members shall have the same rights as Certified Members.

(c) An *Honorary Member* shall be any person who has rendered valuable service to the profession and has been elected in the manner provided for Life Members in Section 1.4(a). Such membership shall not entitle the holder to vote or hold office.

(d) An ~~Associate Member~~ *Professional Colleague* shall be one who is not a Certified Public Accountant and meets one or more of the following categories:

(1) CPA firm employee. A person employed in a professional capacity by an individual or entity qualified in accordance with the law or regulations of a U.S. jurisdiction to perform audit or other attest services, tax or consulting services ("CPA firm") shall be eligible to apply for membership as a CPA firm employee.

(2) Industry/non-CPA employee. A person not employed in a CPA firm, but whose employment may include but is not limited to industry, government, a not-for-profit organization, an educational institution, or a business entity other than a CPA firm or a company described in sub-paragraph (1) of this paragraph, ~~who works under the supervision of a CPA,~~ and who provides or facilitates accounting services or advice to one's employer or to the client(s) of one's employer in any and all matters related to accounting, human resources, financial, management, tax, technology, or consulting services, or the recording of financial data or information or the preparation or presentation of financial statements, shall be eligible to apply for membership as an industry/non-CPA employee.

(3) Academic associate. A member of the faculty of a college or university offering academic credit that qualifies toward meeting the

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curriculum requirements necessary to take the CPA examination in a U.S. jurisdiction who teaches accounting, auditing, ~~or taxation,~~ technology or other field of interest to the CPA community shall be eligible to apply for membership as an academic associate.

~~(e) All Associate Members must be sponsored by at least one Certified or International Member. An Associate Member's membership shall terminate at the end of the Society's next fiscal year immediately following such time as the employment relationship or status as a member of the faculty terminates.~~

~~(ef)~~ The Board shall establish the criteria by which Associate Members/Professional Colleagues evidence their qualification for membership.

~~(fg)~~ Associate Members/Professional Colleagues shall not have the right to vote on issues requiring the vote of the Society's membership.

~~(gh)~~ Associate Members/Professional Colleagues shall not be eligible to serve in the following capacities:

- (1) Director.
- (2) Officer.
- (3) Member of the nominating committee.
- (4) Member of the audit committee.

~~(hi)~~ Except as otherwise provided herein, an Associate Member/Professional Colleague is eligible for all Society services and benefits.

1.2 ADMISSIONS

(a) Any person who may qualify as a Certified, International or Associate Member/Professional Colleague as defined in Section 1.1 and who meets the following qualifications may apply for membership in the Society:

1. An applicant must meet certain continuing education requirements as prescribed by the Board of Directors.
2. An applicant engaged in the practice of public accounting as a proprietor, partner, shareholder or member of a limited liability company, limited liability partnership, partnership or professional corporation must be practicing in a firm enrolled in Society-approved practice-monitoring programs.
3. An applicant engaged in the practice of public accounting as an employee who has held a certificate as a CPA for more than two years must be practicing in a firm enrolled in Society-approved practice-monitoring programs.

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(b) Applications for membership shall be in a form prescribed by the Board of Directors. The Board of Directors shall satisfy itself as to the eligibility, character and fitness of the applicant for admission in any manner it may designate, including whether the applicant should not be admitted due to violation of the provisions in Section 10.3. Admission as a Certified, International or ~~Associate Member~~Professional Colleague shall become effective upon a majority vote of the Board of Directors. An International ~~or Associate Member~~ or Professional Colleague shall automatically become a Certified Member when he or she becomes a Certified Public Accountant in the State of Connecticut.

1.3 CERTIFICATE OF MEMBERSHIP

A certificate of membership in such form as the Board of Directors determines shall be issued to each member. The certificate shall designate the class of membership, bear the seal of the Society and be numbered consecutively. The certificate shall remain the property of the Society.

If an International Member or ~~Associate Member~~Professional Colleague becomes eligible to be a Certified Member as designated in Section 1.2, he or she shall be entitled to a membership certificate as a Certified Member in exchange for his or her certificate as an International ~~or Associate Member~~ or Professional Colleague. Such exchange certificate shall bear the date of its issue and in addition shall contain the date and number of the original certificate.

1.4 LIFE MEMBERSHIP

Life Membership may be conferred on a Certified, International ~~or Associate Member~~ or Professional Colleague in either of two ways:

(a) In appreciation of faithful service to the Society and upon recommendation by the Board of Directors, any member in good standing may be elected a Life Member by a majority vote of the members present at an annual meeting of the Society and entitled to vote at the annual meeting.

(b) Any Certified, International ~~or Associate Member~~ or Professional Colleague who has maintained membership in and paid dues to the Society for at least 25 years and has reached the age of 65 and is fully retired, shall upon having notified the Society of these facts automatically become a Life Member.