

**California Association Of  
County Treasurers  
and  
Tax Collectors**  
As amended June 2011  
As amended June 2012

**ARTICLES OF ASSOCIATION**

I. NAME

The name of this organization shall be the CALIFORNIA ASSOCIATION OF COUNTY TREASURERS AND TAX COLLECTORS.

II. PURPOSE

The purpose of this Association shall be to promote the general interests of the active members and the respective Counties they represent; to strive for higher professional standards, and through the exchange of information and ideas, stimulate a friendly and cooperative spirit among the membership.

III. NON-PROFIT

This Association is not organized, nor shall it be operated for pecuniary gain or profit; it does not contemplate the distribution of gains, profits or dividends to the members thereof and is organized solely as a non-profit Association.

IV. POWERS

The powers of this Association shall be exercised, its properties controlled and its affairs conducted as specified by the Bylaws.

V. MEMBERSHIP

The different classes of membership, the voting rights and privileges of members, their liability for dues and assessments and the method of collection thereof shall be set forth in the Bylaws.

VI. AMENDMENTS

These Articles of Association may be amended without previous notice by a two-thirds vote of active members present at any regular meeting of all active members or at a special meeting called for that purpose, provided a quorum exists.

**California Association Of  
County Treasurers  
and  
Tax Collectors**

**BYLAWS**

**ARTICLE I.  
MEMBERSHIP AND QUALIFICATIONS**

The Association shall be composed of voting and non-voting members as hereinafter defined:

**Section 1. ACTIVE MEMBERSHIP:** Any duly elected or appointed County Treasurer and/or Tax Collector within the State of California shall be eligible for active membership in the Association, and upon payment of dues prescribed by the Association, shall be an active member entitled to all the rights and privileges of active membership accorded by these Bylaws. When an active member vacates office, the successor shall be entitled to all rights and privileges accorded their predecessor with no payment of dues required for the remainder of that fiscal year.

**Section 2. ASSOCIATE MEMBERSHIP:** Any officer, partner, manager or representative of a firm having an active interest in and an ability to contribute to the purposes of this Association may be eligible for associate membership. The application shall be proposed by an active member and sponsored by two (2) other active members. An applicant for Associate membership shall complete and submit to the CACTTC Executive Secretary an application/agreement for membership. The Executive Secretary shall forward applications to the Active members, who shall have 30 days to review and submit any objections to the application(s). Any application for Associate membership received less than 30 days prior to a scheduled meeting of the Active members shall preclude the applicant from Associate member status at such a meeting. An applicant for Associate membership in the CACTTC shall comply with the following terms and conditions:

- (a) applicant has paid applicable membership dues.
- (b) applicant agrees to abide by all federal, state and local statutes, regulations, and policies in connection with services rendered to CACTTC treasurers and tax collectors.
- (c) applicant has been provided a copy of and agrees to adhere to the standards of ethics and professional conduct described in Article XV of the CACTTC Bylaws.
- (d) applicant understands and agrees that membership in CACTTC is not an endorsement of an associate member's products or services, and
- (e) applicant understands that the firm's associate membership may be revoked by an action of the CACTTC Executive Committee for breach of any conditions described

herein.

An application for Associate membership shall contain the terms and conditions described in this section. Incomplete and/or unsigned applications will not be processed for membership. When transferring associate membership to another firm, sponsorship may be waived only with application approval by the Executive Committee. Otherwise, membership terminates upon change of employment. Membership may be transferred within the firm upon application as specified above.

Upon approval of such a transfer by the Executive Committee, additional dues shall not be required for the remainder of that fiscal year. Associate members shall be entitled to participate at all regular meetings of the Association, except closed meetings of the active members, and shall not be permitted to vote, hold office nor serve as members of any standing committee of the Association, except the President of the Associate Membership, who is a non-voting member of the Executive Committee and the Conference Committee.

Failure to pay dues will cause an Associate membership to lapse. Lapsed Associate membership may be reinstated either by the payment of dues for all periods during which dues were not paid, or by re-application as specified above.

**Section 3. LIFE MEMBERSHIP:** Any retired active member may be accorded a life membership in this Association, by reason of outstanding service to this Association, by a majority vote of the members of the Executive Committee. All life members of the State Association of County Treasurers of California shall be life members of this Association. Life members shall be eligible to participate at all meetings of the Association, shall not be required to pay dues nor registration fees at meetings (except as provided below), and shall not be permitted to vote, hold office nor serve as members of any standing committee of the Association. Any Life Member who is self-employed, or is employed by, or represents, a for-profit firm or business, and attends any meeting of the Association (including an Area meeting) shall be required to pay the standard registration fee applicable to Associate members.

**Section 4. HONORARY MEMBERSHIP:** Any retiring Associate member or other person, by reason of outstanding service to this Association, may be eligible for the award of honorary membership in the Association. All honorary Associate members of the State Association of County Treasurers of California shall be honorary members of this Association. Any nomination for an honorary membership award shall be made to the President in writing. Said nomination so received by the President shall be referred to the Executive Committee. Upon approval of the Executive Committee, the award of honorary membership shall be granted to the person so approved. Honorary members shall be entitled to participate at all regular meetings of the Association except closed meetings of the active members, shall not be required to pay dues nor registration fees at meetings (except as provided below), and shall not be permitted to vote, hold office nor serve as a member of any standing committee of the Association.

Any Honorary Member who is self-employed, or is employed by, or represents, a for-profit firm or business, and attends any meeting of the Association (including an Area meeting) shall be required to pay the standard registration fee applicable to Associate members.

**Section 5. STAFF MEMBERSHIP:** Any staff member of the Treasurer and/or Tax Collector shall be eligible for membership with the written permission of the Treasurer/Tax Collector. Staff members shall be eligible to participate at all meetings of the Association and shall be eligible to serve on standing committees of the Association with the approval of the Treasurer and/or Tax Collector. Voting privileges shall be permitted only within committees or when approval is provided in accordance with the provisions of Article IV, Sec. 1.

**Section 6. GOVERNMENT MEMBERSHIP:** Any employee of a government agency having an active interest in and an ability to contribute to the purposes of this Association may be eligible for government membership. An applicant for government membership shall complete and submit to the Executive Committee an application for membership. The application shall be subject to the approval of Executive Committee and the Treasurer/Tax Collector of the applicant's county of employment or, in the case of a statewide or multi-county agency, the applicant's employer. The amount of annual dues for government members shall be the same as Active Members. Government members shall be eligible to participate at all regular meetings of the Association, except closed meetings of the active members. Government members shall not be permitted to vote or serve as members of any standing committee of the Association, except that an employee of the State Controller's Office or the State Treasurer's Office may serve as a voting member of any standing committee of the Association with the approval of the President.

## ARTICLE II. MEETINGS

**Section 1.** An annual and a midyear meeting shall be held each year at a time and place selected by the Executive Committee after reviewing the recommendations of the Conference Committee.

**Section 2.** A meeting will be held annually for the Education Program. The time and place of the meeting will be determined by the Executive Committee after reviewing the recommendations of the Education Conference Committee. The meeting for the Education Program may be held in conjunction with, concurrently with, or separately from, the annual or midyear meeting, as determined by the Executive Committee. Attendance by Associate, Life, Government and Honorary members shall be limited to social events held in connection with the Education Conference.

**Section 3.** Reasonable notice shall be given to all members of the annual and midyear meetings. In the event that a special meeting of the total active membership is called, written notice shall be given to all active members at least fifteen days prior to the special

meeting. Such notice shall include the agenda for the special meeting, and subjects not shown on said agenda shall not be brought before the active membership for a vote at said special meeting.

**Section 4.** Reasonable expenses, with the written approval of the President, shall be advanced to the host for all meetings upon approval of the budget by the Executive Committee.

**Section 5.** Except as provided in Section 2, those eligible for registration at meetings of the Association shall be all members as defined in Article I of these Bylaws, and all assistants or deputies of active members. Except as provided in Section 6 of this Article, no other registrations shall be accepted by the host without prior written approval of the President. Any assistant or deputy of an active member attending a meeting of the Association, including the Treasurer-Tax Collectors Only session, shall be accorded all the rights and privileges to which the active member is entitled, except the voting privilege, unless accreditation has been provided in accordance with the provisions of Article IV of these Bylaws.

**Section 6.** Representatives of related governmental agencies shall be eligible to register for meetings of the Association and shall be entitled to participate at all regular meetings except closed meetings of the active members.

**Section 7.** At any meeting, the host, at the expense of the Association, shall provide bus or other public transportation when any event scheduled as a part of the meeting is held at a location other than the site of the meeting.

**Section 8.** The President may call for meetings or portions of meetings that are limited to active members only.

### ARTICLE III. QUORUM

**Section 1.** Twenty-five active members shall constitute a quorum for the transaction of business at all meetings of the Association.

### ARTICLE IV. VOTING

**Section 1.** Each active member shall have one vote on all matters coming regularly before the Association at its annual meeting, midyear meeting or any special meeting of the Association. In the absence of the active member, any accredited deputy so designated in writing by the active member shall have the capacity and full voting privileges of the active member.

**Section 2.** In lieu of action at a meeting of the Association, any matter to be voted on by the Association may be approved by the written consent of at least twenty-five active members.

## ARTICLE V. FISCAL YEAR

**Section 1.** The fiscal year of this Association shall begin on July 1 and end on the last day of June of the following year.

## ARTICLE VI. AREA ORGANIZATION

**Section 1.** The Association shall be divided into five areas as follows in order to further the purposes of the Association as set forth in the Articles of Association:

**Area No. 1 - Northern Area:** Butte, Del Norte, Glenn, Humboldt, Lake, Lassen, Mendocino, Modoc, Plumas, Shasta, Sierra, Siskiyou, Tehama, and Trinity Counties;

**Area No. 2 - Bay Area:** Alameda, Contra Costa, Marin, Monterey, Napa, San Francisco, San Mateo, Santa Clara, Santa Cruz, Solano, and Sonoma Counties;

**Area No. 3 - Mother Lode Area:** Alpine, Amador, Calaveras, Colusa, El Dorado, Nevada, Placer, Sacramento, San Joaquin, Sutter, Tuolumne, Yolo, and Yuba Counties;

**Area No. 4 - Central Area:** Fresno, Kings, Madera, Mariposa, Merced, Mono, San Benito, Stanislaus, and Tulare Counties;

**Area No. 5 - Southern Area:** Imperial, Inyo, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura Counties.

**Section 2.** Annually, an election of a Chair and an alternate Chair shall be held by each area. The Chair and alternate Chair shall be active members of the association. The results of the election shall be reported in writing to the President and the Executive Secretary within five (5) days after the election has been held. (The Area Chair shall become a member of the Executive Committee.

**Section 3.** In the event that any Chair resigns the position of Chair or vacates the office of Treasurer and/or Tax Collector during their term as defined in Section 2 of this Article, the position of Chair shall be declared vacant and shall be immediately filled by the Alternate Area Chair, who shall become a member of the Executive Committee and shall serve as Area Chair until the next Area election is held in accordance with the provisions of Section 2 of this Article. An election to fill the vacated position of Alternate Area Chair shall be held at the next area meeting. The results of the election shall be reported in writing to the President and the Executive Secretary within 5 days after the election has been held. The newly elected Alternate Area Chair shall serve until the next Area election is held in accordance with the provisions of Section 2 of this Article.

**Section 4.** The Chair serving on the Executive Committee from each Area shall serve as Chairman of the Area organization and shall provide a liaison between the Area active members and the Executive Committee. In the absence or inability of the Area Chair, the Alternate Area Chair shall perform these duties.

**Section 5.** Annually, the Area Chair shall call at least one meeting of the Area membership at a time and place to be selected by the Area Chair and may call such other area meetings as may be deemed necessary. The Area Chair shall be required to call a meeting of the Area membership upon the receipt of written requests for an area meeting from at least three active members of the Area.

**Section 6.** It shall be the duty of the Executive Committee to maintain as equal a distribution of counties among the five areas as may be practical.

**Section 7.** Each Chair shall be responsible for promptly notifying by telephone each active member of the Area of any emergency communications received from the President or any other member authorized to generate such communications. It shall be the duty of the President or the designated representative to contact each of the five Area Chairs.

**Section 8.** Area meetings shall not be considered Association meetings for the conduct of any business specified in these Bylaws as being conducted at Association meetings, except as provided for in Sections 2 and 3 of this Article. Area meetings will be considered educational for calculating continuing education hours/units.

**Section 9.** The CACTTC Executive Committee must receive and approve an initial budget, agenda, activities, and list of donations for any area meeting. After any the Area conference the CACTTC Executive Committee will receive a full report of the budget, agenda, activity and donation for such meeting with a check for any excess funds to be deposited in the CACTTC treasury to a sub account for that Area- for future area meetings.

## ARTICLE VII. OFFICERS

**Section 1.** The officers of this Association shall be Treasurers and/or Tax Collectors and shall include a president, a president-elect, a first vice-president, a second vice-president, a secretary, a treasurer and a sergeant-at-arms.

**Section 2.** The officers of this Association shall be elected at the annual meeting of the Association and shall hold office for one year or until their successors are elected.

**Section 3.** The President shall be the Chief Executive Officer of the Association and shall have general supervision, direction and control of the business and affairs of the Association. The President shall preside at all meetings of the Association, shall promptly appoint all committees except the Executive Committee, shall be Chairman of the Executive Committee and shall be an ex-officio member of all other committees except the Nominations Committee. The President shall be responsible for personally contacting any new active member of the Association and apprising the new active member of the purposes, goals, organization and meeting schedules of the Association.

The President and the Legislative Chair shall annually review the contributions of local legislators, and determine, if appropriate, a legislator to recognize for his or her contribution to our Association. A formal recognition in the form of a token of appreciation would be procured by the President-Elect and presented to the legislator by the President at our annual conference.

**Section 4.** In the absence or inability of the President, the President-Elect shall perform all the duties of the President. In the absence or inability of the President-Elect, the Immediate Past President serving on the Executive Committee in accordance with the provisions of Article VIII, Section 1, shall perform these duties.

**Section 5.** The President-Elect shall be a member of the Executive Committee; an ex-officio member of all other committees except the Nominations Committee; shall, if directed by the President, be responsible for procuring a token of appreciation in recognition of a local legislator's contribution; shall, after the election and installation of officers, be responsible for procuring and presenting a plaque to the President before the President's Board of Supervisors or in such other manner as may be prescribed by the President; shall be responsible for obtaining the proper tokens of appreciation for the outgoing President, the host active member of the annual meeting and such other members or persons so designated by a majority vote of the active members at any regular or special meeting of the Association or by the Executive Committee; under direction of the President, shall oversee that the duties assigned the Chairman and members of the Legislative Committee be faithfully discharged, that meetings of the Legislative Committees be regularly called to gain the active participation and working involvement of those assigned, and to require prompt communication of legislative matters among the Active Members of this Association; and, in addition, shall perform such other duties as may be assigned by the President.

**Section 6.** The First Vice President shall be a member of the Executive Committee; and ex officio member of all other committees except the Nominations Committee; shall be responsible for planning the program for the annual (June) meeting; and, in addition, shall perform such other duties as may be assigned by the President.

**Section 7.** The Second Vice President shall be a member of the Executive Committee; shall be responsible for planning the program for the mid-year (October) meeting; and, in addition, shall perform such other duties as may be assigned by the President.

**Section 8.** The Secretary shall be a member of the Executive Committee; shall prepare and keep a record of the minutes and proceedings of regular and special meetings of the Association and of all Executive Committee meetings; shall promptly send an electronic copy of such minutes to the Executive Secretary, who shall distribute all minutes to each active member; shall furnish the Publisher of the Roster of Active Members with current copies of the Articles and Bylaws of this Association and of all revisions subsequently approved by the active members.

**Section 9.** The Treasurer shall be a member of the Executive Committee and shall chair

the Budget Committee. The Treasurer shall be the Chief Financial Officer of CACTTC. The Treasurer shall act as custodian of all funds and financial records of CACTTC; collect, deposit and disperse funds consistent with order of the Association, the Executive Committee or the President.

The Treasurer shall present a detailed financial report of the Association's affairs and conditions monthly to the Executive Committee and at the annual meeting of all active members. The detailed financial report made to the Executive Committee shall be available for examination by any active member upon request.

**Section 10.** The Sergeant-at-Arms shall maintain order at all meetings and shall perform such other duties as the President may direct.

**Section 11.** The Executive Secretary shall, upon request of the President, notify all members of Association meetings; shall promptly prepare and distribute Resolutions adopted at any meeting of the Association and shall promptly notify the publisher of the Roster of Active Members of any changes in the active membership; shall promptly write letters of appreciation after each meeting to each person who participated in the program or in any other way extended courtesies to the members of the Association; shall send such special notices as may be required or directed by the President or by the Executive Committee; and shall perform other duties as determined by the Executive Committee and the President as specified by Contract. Said duties may or may not require the billing, collection, depositing and accounting of Association membership dues; the detailed report of same to the Treasurer, Executive Committee, and host treasurer; maintenance of membership Rosters for Active, Associate, Life, and Honorary Memberships and annual publication of revisions to the Roster of the Association; assistance with the preparation and mailing of conference materials; typing of correspondence, maintenance of Association calendar, processing of new associate membership applications, maintain the official Association website, and maintenance of Association files and official records.

**Section 12.** The Immediate Past President shall be a member of the Executive Committee; shall serve in the capacity of Parliamentarian.

## ARTICLE VIII. EXECUTIVE COMMITTEE

**Section 1.** The Executive Committee shall consist of fourteen members: The President, President-Elect, First Vice-President, Second Vice-President, Secretary, Treasurer, Sergeant-at-Arms, Immediate Past President, five Directors elected from the active membership (by area as defined in Article VI), the Chairman of the Legislative Committee, and the President of the Associate Membership (as a non-voting member and not able to participate in confidential matters). In the event that the Immediate Past President vacates the office of County Treasurer and/or Tax Collector, the Immediate Past President's position as a member of the Executive Committee shall be assumed by the most recent Past President still holding the status of an active member as defined by Article I of the Bylaws. In the event that the President-Elect vacates the office of

County Treasurer and/or Tax Collector, the position shall remain vacant for the remainder of the fiscal year unless an election is held at any regular or special meeting called for that purpose. The Nominations Committee shall convene before such an election, and the Nominations Committee shall present to the active membership its nominations for the vacant position.

**Section 2.** The Executive Committee shall convene at all meetings of the Association or upon the call of the President of the Association. Suitable notice, in writing, of any special meeting shall be given to each member of the committee. Eight members shall constitute a quorum. It shall be the duty of the Executive Committee to act on all matters when the Association is in recess.

**Section 3.** The powers and duties of the Executive Committee shall be as follows:

- (a) To direct the affairs of the Association between regular or special meetings;
- (b) To determine any compensation or reimbursement for any officer, committee chairman or active member;
- (c) To advise the active members of the Association regarding actions taken or recommendations made by the Executive Committee;
- (d) To execute all resolutions and mandates passed by the Association at regular or special meetings;
- (e) To manage the Association in accordance with its Articles and Bylaws and to direct its affairs to be consistent with the desires of the majority of the active members;
- (f) To render a report to the active members at the annual meeting of the Association on all matters acted upon during the fiscal year; and
- (g) There shall be a standing subcommittee consisting of the President of the Association, the President-Elect, the Secretary and the Treasurer which shall be known as the Budget Committee. The purpose of the Budget committee is to prepare the Association Budget for submittal to the Executive Committee as a whole.
- (h) The Executive Committee shall submit to the active members at the annual meeting the proposed annual Association budget, including the proposed dues structure, for the following fiscal year. The active members shall, by a majority vote, adopt a final budget and dues structure at the annual meeting to become effective on July 1 of the following year.
- (i) There shall be a standing subcommittee of the Executive Committee consisting of the First Vice-President, the Second Vice-President, the Immediate Past President, the President of the Associate Members, and one Active Member appointed by the President of the Association, to be known as the Conference Committee. If the Executive Committee engages a third-party conference coordinator, one or two representative(s) of

the coordinator shall serve on the Conference Committee as non-voting member(s). The Immediate Past President shall serve as Chair of the Conference Committee. The Conference Committee shall:

1) select the location for every Annual, Mid-Year and Educational meeting of the Association; 2) determine, and recommend to the Executive Committee for approval, the budget for each such meeting including the registration, lodging and other charges for attendance, booth or other charges related to the Vendor Show (if applicable), and sponsorship tiers and benefits; 3) approve the agenda for such meeting and any honoraria and/or expense reimbursement for speakers, within the budget approved by the Executive Committee; 4) recommend to the Executive Committee for approval all contracts related to such meeting, including without limitation, contracts for lodging, food and beverage service, entertainment, and conference coordination services.

(j) The powers and duties of the Executive Committee as set forth in this Article shall be in addition to the powers and duties of the Executive Committee as set forth elsewhere in these Bylaws.

**Section 4.** The President, with the approval of the Executive Committee, is authorized to contract for executive services. The executive services contract shall provide for duties as determined by the Executive Committee.

#### ARTICLE IX. STANDING COMMITTEES

**Section 1.** The President shall appoint all members of all Standing Committees and such other special committees as may be deemed necessary. The President shall designate one member of each committee as the Chairperson.

**Section 2.** Standing committees of the Association shall be: Legislative, Annual Conference, Education Continuing Education, and Association.

**Section 3.** The composition and duties of standing committees shall be as outlined in the Association's Policy and Procedures Manual.

**Section 4.** In addition to those duties as referenced in Section 3, each outstanding committee shall prepare an annual strategic plan with a mission statement and objectives. This will include the review, analysis, recommendation for revision, and reporting of all matters relative to the specific committee to the Executive Committee. The strategic plan shall be developed at a meeting to be held no later than the first month of the fiscal year.

#### ARTICLE X. VACANCIES

**Section 1.** Except as specified in Section 3, Article VI, and Section 1, Article VIII, vacancies among officers or directors occurring when the Association is not in session shall be filled by an appointment by the President, or in the case of title President's inability to act, by the President-Elect. Any such appointments are subject to

confirmation by the Executive Committee at its next meeting.

#### ARTICLE XI. DUES AND ASSESSMENTS

**Section 1.** Annual dues for all classes of membership shall be established as specified in Article VIII, Section 3 (h).

**Section 2.** Special Assessments necessary for the proper discharge of the business of the Association may be levied at any regular meeting of the Association or at a special meeting called for that purpose upon a two-thirds (2/3) vote of the active members present.

#### ARTICLE XII. AMENDMENTS

**Section 1.** These Bylaws may be amended without previous notice by a two-thirds vote of active members present at any regular meeting of all active members or at a special meeting of all active members called for that purpose provided a quorum exists.

#### ARTICLE XIII. SUGGESTED ORDER OF BUSINESS

1. Call to order.
2. Roll call.
3. Introduction of new members and visitors.
4. Read minutes of previous meetings and approve.
5. Read Treasurer's report and approve subject to audit.
6. Nomination of officers.
7. Election of officers.
8. Report of Standing and Special Committees.
9. Communications.
10. Unfinished business.
11. New business.
12. Determination of the amount of dues for active members and associate members for next fiscal year.
13. Reports of officers and Executive Committee.
14. Installation of officers.
15. Appointment of committees.
16. Announcement of next meeting place and time.
17. Adjournment.

ARTICLE XIV.  
PARLIAMENTARY AUTHORITY

**Section 1.** The rules of parliamentary practice in Robert's Rules of Order Newly Revised shall govern the proceedings of the Association, subject to any special rules which have been or may be adopted.

Adopted June 19, 1981  
Effective July 01, 1981  
Amended June 16, 1982  
Amended June 22, 1983  
Amended Oct. 21, 1983

Amended June 22, 1984  
Amended June 21, 1985  
Amended June 19, 1987  
Amended June 18, 1988  
Amended June 21, 1989  
Amended June 21, 1990  
Amended Oct. 13, 1990  
Amended Oct. 13, 1991  
Amended Oct. 15, 1992  
Amended June 03, 1993  
Amended Oct. 05, 1993  
Amended Oct. 13, 1994  
Amended Mar. 03, 1995  
Amended Dec. 18, 1997

ARTICLE XV.  
STANDARD OF ETHICS AND  
PROFESSIONAL CONDUCT

The California Association of County Treasurers and Tax Collectors (CACTTC) is a professional non-profit organization that seeks to promote the general interests of its members through the exchange of information and ideas. In pursuit of this objective, all members of the CACTTC are enjoined to adhere to legal, ethical, and professional standards of conduct in the fulfillment of their professional responsibilities. The standards of ethics and professional conduct set forth in this Article of the CACTTC Bylaws are promulgated in order to enhance the performance of all members of this Association.

- \* Members shall abide by approved professional practices and recommended standards.
- \* Members shall strive to provide the highest quality of performance and counsel.
- \* Members shall exercise prudence and integrity in the management of funds and in all financial transactions.
- \* Members shall not knowingly sign, subscribe to, or permit the issuance of any statement or report, or provide information, which contains any misstatement or which omits any material fact.
- \* Members shall present financial information pursuant to applicable law and generally accepted practices and guidelines.
- \* Members shall not knowingly be a party to or condone any illegal or improper activity.
- \* Members shall respect the rights, responsibilities and integrity of the colleagues with whom they work and associate.
- \* Members shall promote equal employment opportunities, and in doing so, oppose discrimination, harassment or other unfair practices.