

FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AMENDED AND RESTATED ARTICLES OF INCORPORATION

ARTICLE I: Name

The name of this corporation shall be Florida Institute of Certified Public Accountants and Florida Institute of Accountants, Inc.

ARTICLE II: Purposes

This corporation shall be operated as a corporation described in s. 501(c)(6) of the Internal Revenue Code and its purposes shall be:

- (a) To foster ethical conduct and promote standards of independence, integrity, and objectivity in the profession.
- (b) To promote the establishment and maintenance of high educational and professional requirements for persons in the profession.
- (c) To monitor and actively participate in public policy-making processes which impact the profession.
- (d) To collect, analyze and interpret data on changing market, economic, governmental, and technological conditions affecting the profession.
- (e) To encourage the analysis, discussion, and understanding of issues and trends in the profession.
- (f) To expand the public's knowledge and understanding of the profession.
- (g) To maintain relationships and activities with other organizations in the pursuit of the Institute's mission.
- (h) To provide an organizational structure which efficiently utilizes volunteer leader and professional staff resources for the continuing development of programs which effectively address the expectations of all members as defined by the Bylaws.

ARTICLE III: Powers

This corporation may do any and all other things which corporations not for profit are authorized to do under the laws of the State of Florida as the same now exist or may hereafter be amended.

ARTICLE IV: Term

This corporation shall have perpetual existence.

ARTICLE V: Subscribers

The name and residences of the initial subscribers of this corporation were:

Harold E. Walker	Miami, Florida
Donald P. Zima	Daytona Beach, Florida
Patrick J. Knipe	Orlando, Florida
George L. Patterson	St. Petersburg, Florida
Morton L. Weinberger	Miami, Florida
Charles H. Fairchild	Pensacola, Florida
Lloyd A. Turman	Gainesville, Florida

ARTICLE VI: Board of Governors – Executive Committee - Officers

Section 1. The Board of Governors of this corporation shall consist of not less than twenty-one (21) members. The membership of the Board of Governors shall be determined by the Bylaws of the corporation. The Board of Governors shall establish the policies of this corporation.

Section 2. The officers of this corporation shall be a President, President Elect, such Vice Presidents and other officers as determined by the Bylaws of the corporation.

Section 3. The affairs of this corporation shall be managed by an Executive Committee as determined by the Bylaws of the corporation.

ARTICLE VII: Voting Rights of Members

Voting members are those members who are licensed Certified Public Accountants of any state or territory of the United States or the District of Columbia who work or reside in the State of Florida. The voting rights of the corporation shall be vested exclusively in the Voting members, and each Voting member shall have one vote in determining all questions to be decided by the corporation.

ARTICLE VIII: Bylaws

Section 1. The Bylaws of this corporation shall be made, altered, or rescinded by a vote of two-thirds (2/3) of all members of the Board of Governors present at any regular or special meeting of the Board of Governors or by the unanimous written consent of all members of the Board of Governors. Any change of the Bylaws at a meeting of the Board of Governors must be preceded by written notice at least fifteen (15) days prior to the meeting stating the proposed amendment and the reasons therefore.

Section 2. Except as otherwise provided, a proposal to amend the Bylaws may be made by a petition of not less than ten percent (10%) of the Voting members. The proposal shall be submitted to the Board of Governors for consideration as provided by Section 1. If rejected, the proposed amendment shall be submitted to all Voting members of the corporation for a vote by mail or electronically transmitted ballot. If at least two-thirds (2/3) of those voting approve such a proposal, it shall become effective as an amendment to the Bylaws.

On any mail or electronically transmitted vote, no less than twenty-five percent (25%) of all Voting members shall cast a ballot to constitute a valid action. Mail and electronically transmitted ballots shall be considered valid and counted only if received in the corporation principal office within sixty (60) days from the date of sending the ballot to the members. Any mail or electronically transmitted ballot must be preceded by a written notice at least thirty (30) days prior to the ballot stating the proposed amendment, the reasons thereof and Board of Governors and/or Executive Committee recommendation(s).

ARTICLE IX: Amendment

Amendments to these Articles of Incorporation may be made by an affirmative vote of three-quarters (3/4) of the members of the Board of Governors present and voting at any regular or special meeting of the Board, provided that in any instance notice of any such amendment shall be mailed or transmitted electronically to each Voting member of the corporation at least fifteen (15) days prior to any such meetings.