

# PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

## BYLAWS

### ARTICLE I

#### CLASSES OF MEMBERSHIP

**SECTION 1.** Membership in the Public Accountants Society of Colorado shall consist of the following classes: Active Members, Associate Members, Student Members, Life Members, Inactive Members, Educator Members, Non-Resident Members and Honorary Members. Non-Resident Members shall qualify for membership under one of the other classes with dues to be established by the Board of Directors.

**SECTION 2.** All Applicants for membership must be of good moral character and pledge to conform to the PASC Rules of Professional Conduct.

**SECTION 3.** Persons meeting the requirements of (a) or (b) below shall be eligible for Active Membership, effective July 1, 1989.

a. Those who are accredited in Accounting and/or Taxation by the Accreditation Council for Accountancy and Taxation, or those who possess a valid license as Certified Public Accountant or other such title as may be granted under state law for the practice of accountancy and/or taxation for the public, or those who possess a valid Treasury Card (Enrolled Agent).

b. Those who meet all of the following requirements:

(1) Have at least three years public accounting and/or taxation experience, and

(2) Hold themselves out to the general public as accountants and/or tax practitioners, and

(3) Maintain an office for the rendition of accounting and/or tax services, as a sole proprietor, partner or a corporate officer, or are employees, in a responsible position, of an accounting or tax practitioner firm, and

(4) Are primarily accountants and/or tax practitioners by occupation.

c. All active members will be required to meet Continuing Professional Education as is listed in the Administrative Procedures Manual to renew active membership.

**SECTION 4.** Persons shall be eligible for Associate Membership in PASC who qualify in any one of the following categories:

a. Employees of accounting and/or tax practitioner firms.

b. Accountants or bookkeepers in governmental service.

c. Officers and employee accountants of banks and other financial institutions.

d. Accountants and bookkeepers employed by private organizations.

- e. Those who offer accounting services to the public, but who meet all of the requirements of Article I, section 3 except subsection b (1) above.

**SECTION 5.** Student Members shall include persons pursuing a course of study in accounting, business administration or related subjects in a college, university or business school. Membership procedures for Student Members shall be determined by the Board of Directors. (The Board of Directors needs to decide what to require – proof of full time schedule, or one class at a time... those procedures will be added to the Administrative Policies and Procedures.)

**SECTION 6.** Life Membership is an honor to be conferred upon a PASC member by the Board of Directors for meritorious service to the accounting profession in the State of Colorado. No dues shall be paid by a Life Member.

**SECTION 7.** Inactive Members shall include persons who have been members of the Association for four consecutive years or who have attained the age of 65 or over and who have retired from practice. Inactive status may be granted upon application to the Executive Office of the Association. Such Application shall be subject to review and approval by the Board of Directors.

**SECTION 8.** Educator Members shall include persons who are full-time teachers or administrators in the educational system. Membership procedures for Educator Members shall be determined by the Board of Directors.

**SECTION 9.** Honorary Membership may be conferred upon individuals according to terms specified by the Board of Directors. No dues shall be paid by an honorary member.

**SECTION 10.** Only Active Members and Life Members shall be eligible to vote or hold office. Associate, Student and Inactive Members shall have all the privileges of Active Members except those of voting and holding office, and except as otherwise expressly limited to Active Members by these Bylaws.

**SECTION 11.** Upon application for membership, classification shall be determined by the Membership Committee.

## **ARTICLE II**

### **ADMISSION TO MEMBERSHIP**

**SECTION 1.** Application for membership in the Society shall be on a form approved by the Board of Directors and forwarded to the Executive Office. The Board of Directors shall establish procedures for the processing of applications and the evaluation of a candidate's character and qualifications; provided, such procedures are consistent with Articles of Incorporation and the Bylaws of the Society. The Board shall consider all communications received concerning any candidate.

**SECTION 2.** Application fees for all Memberships may be prescribed by the Board of Directors.

**SECTION 3.** The Board of Directors shall have the power to prescribe rules and regulations pertaining to membership including the receipt and collection of dues, the issuing of certificates, continuing professional education credits and all other matters necessary to the proper administration of the membership not inconsistent with Articles of Incorporation and the Bylaws of the Society.

**SECTION 4.** All appeals resulting from rejection of membership applications shall be filed in writing with the Board of Directors. The action of the Board of Directors in such matters shall be final.

**SECTION 5.** A member not in default in payment of dues, and against whom no complaints or charges are pending, may at any time file his resignation in writing with the Secretary of the Society, and it shall become effective as of the date it was filed.

### **ARTICLE III**

#### **DUES**

**SECTION 1.** The 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, for the ensuing fiscal year. All dues shall be paid in advance and dues for new members shall be for a full year upon acceptance into membership, with the next year=s dues apportioned to the number of months remaining in the fiscal year following acceptance.

**SECTION 2.** The Board of Directors may propose such additional assessments as are necessary to carry out the activities of the Society. Such assessments shall be effective upon the approval by two-thirds (2/3) majority of the membership of the Society actually voting by referendum.

**SECTION 3.** If any member shall fail to pay any installment of dues within 90 days after the same shall have become payable, it shall be the duty of the Secretary to send by mail to each member so in default a notice to the effect that, unless such dues are paid within 15 days thereafter, such member is subject to suspension, provided, that any member whose dues delinquency shall extend six months shall be subject to immediate suspension without further notice.

**SECTION 4.** If any member shall have been suspended for nonpayment of dues and his record discloses no complaints or charges, he may be eligible for reinstatement by forwarding a written request to the Secretary's Office and paying one year's dues in full.

**SECTION 5.** Any member who becomes totally disabled **as defined by the Social Security Administration** may apply in writing for a waiver in dues for the duration of total disability. Such application shall be made to the Secretary's Office. Such application shall be subject to review and approval by the Board of Directors.

### **ARTICLE IV**

#### **SUSPENSION OR EXPULSION OF MEMBERS**

**SECTION 1.** A member renders himself or herself liable to suspension or expulsion, if:

- a. He/she refuses or neglects to give effect to any decision of the Society or Board of Directors, or
- b. He/she violates any of these Bylaws or any of the rules of professional conduct approved by the Board of Directors, or
- c. He/she has been declared by a court of competent jurisdiction to have committed any felony or fraud, or to be adjudicated incompetent or mentally unfit to practice in a manner which projects the public from harm, or
- d. He/she is found by the Board of Directors to be guilty of any act that reflects discredit upon the accounting profession, or

e. He/she is convicted of a crime involving moral turpitude, or

f. He/she has been suspended or disbarred by the Director of Practice of the U.S. Treasury Department, or

g. He/she has been suspended or disbarred by the State Board of Accountancy of any state of the United States.

## ARTICLE V

### CHARGES, TRIALS AND PENALTIES

**SECTION 1.** The Board of Directors shall establish and periodically amend a policy for handling complaints against members.

## ARTICLE VI

### OFFICERS

**SECTION 1.** The officers of the Society shall be a President, a President-elect, a Secretary and a Treasurer. The Officers shall be elected by a majority vote of the eligible membership voting at each annual meeting of the Society. The Officers shall serve for two years or until their successors are duly elected and qualified. No individual who is salaried by PASC shall be eligible to be an Officer of the Society.

**SECTION 2.** The President shall be the Chief Executive officer of the Society. He/she shall preside at all meetings of the Board of Directors, at the annual meeting, and at such other meetings of the membership as may be set by the Board of Directors. He/she shall sign or have his/her signature printed on all certificates of membership. He/she shall be an ex-officio member of all committees. He/she may appoint any committee he/she may deem advisable to promote the welfare of the Society. He/she may suspend and temporarily remove any committee person appointed by him/her for neglect of duty, gross inefficiency or violation of the Articles of Incorporation or Bylaws of the Society. He/she shall make a report at the annual meeting on the progress of the Society. He/she shall do any and all things that, with the approval of the Board of Directors, he/she may deem necessary to carry out the provisions of the Articles of Incorporation and Bylaws, to protect the rights and interests of the Society and to promote the common welfare of the members.

**SECTION 3.** The President-elect shall have such powers and shall perform such duties as are or shall be prescribed by the Bylaws, the Board of Directors or the President. In case of the disability of the President to perform his/her duties, or his/her absence from any meeting where it would be required, the President-elect shall perform the duties of the President during the continuance of such disability or absence. If the office of the President shall become vacant, the President-elect shall thereupon become President of the Society for the un-expired term.

**SECTION 4.** The Secretary shall keep or cause to be kept, a record of the minutes of all meetings of the Board of Directors, showing the time, place of holding, whether regular or special, if special, how authorized, notice given, names of Directors present at the Board meeting and the proceedings of such meetings. The Secretary shall also perform such other duties as directed by the Board of Directors, the Bylaws and/or the President. If the office of Secretary shall become vacant, the Board of Directors shall appoint someone to the un-expired term.

**SECTION 5.** The Treasurer shall have custody of all monies and funds general, special and trust, of the Society, and he/she shall keep or cause to be kept, adequate and correct amounts of properties and business transactions of the Society including accounts of its assets, liabilities, receipts and disbursements. He/she shall disburse all funds. All

checks of the Society shall be signed by the Treasurer and countersigned by another officer of the society when required by the Executive Committee.

The Treasurer shall make a monthly report to the President and the Board of Directors, showing the total receipts and disbursements for the month and the balance on hand at the end of the month. He/she shall make a report to the annual meeting. The Treasurer shall be an ex-officio member of the Budget Committee. If the office of Treasurer shall become vacant, the Board of Directors shall appoint someone to fill the un-expired term.

**SECTION 6.** Elected officers and directors do not receive compensation for their services except that any officer may be paid a fee as may be established by the Board of Directors. The Board of Directors may contract with any officer or director for services over and above the normal duties of the position. The Board of Directors will establish Policy and Procedures for the reimbursement of expenses incurred by any member of the society in pursuit of duties to the society.

**SECTION 7.** The President and Secretary shall sign all contracts binding the Society unless provided otherwise by the Board of Directors.

**SECTION 8.** The President-elect shall be elected for a term of two years, on odd-numbered years. When the full term has been served as President-elect, he/she automatically becomes President for a term of two years or until his/her successor is duly installed-

**SECTION 9.** The Secretary shall be elected on even numbered years for a term of two years or until his/her successor is duly elected and qualified.

**SECTION 10.** The Treasurer shall be elected for a term of two years on even numbered years or until his/her successor is duly elected and qualified.

**SECTION 11.** No officer shall serve more than two consecutive terms in the same office. Nothing shall prevent an otherwise qualified member from running for any office except for the above. Non-consecutive terms are allowable for otherwise qualified members.

## **ARTICLE VII**

### **BOARD OF DIRECTORS**

**SECTION 1.** The Board of Directors shall be the governing body of the Society and shall be composed of the President, President-elect, Secretary, Treasurer, the State Director of the National Society of Accountants, provided the Director is a member in good standing of PASC, and four Directors-At-Large. If the State Director of the National Society of Accountants is not a member in good standing of PASC, then a fifth Director-At-Large shall be elected in accordance with Section 7 of this Article. If the Board of Directors of the Society chooses to retain an Executive Director, such person shall be a non-voting ex-officio member of the Board. No individual who is salaried by PASC shall be eligible to be a director of the Society.

**SECTION 2.** The Board of Directors shall be charged with the responsibility of carrying out the policies adopted by the members at the annual meeting. The Board shall have full power to do all things necessary and proper to carry out the provisions of the Society's Articles of Incorporation and Bylaws in order to protect the rights and interests of the Society and to promote the common welfare of its members. The Board shall have control of all assets and property of the Society and shall have the power to invest, appropriate and expend the monies and assets of the Society.

**SECTION 3.** The Board of Directors shall have the authority to suspend or temporarily remove by a sixty-seven percent (67%) majority vote, any officer of the Society without cause.

**SECTION 4.** The Board of Directors shall have the authority to suspend or temporarily remove by a sixty-seven percent (67%) majority vote any member of the Board of Directors without cause.

**SECTION 5.** In the event an Officer or Director is suspended or temporarily removed from office pursuant to Section 3 or 4 above, the Board of Directors shall have the power to appoint an acting officer or Director, as the case may be, to perform the duties of such Office during the period of suspension or temporary removal.

**SECTION 6.** The President of the Society shall be the Chairperson of the Board of Directors and shall preside at all meetings, regular and special.

**SECTION 7.** There shall be four Directors-At-Large elected for a two-year term and limited to two such terms. The terms of two of the Directors-At-Large shall expire in alternating years. Nothing shall prevent an otherwise qualified member from serving non-consecutive terms.

**SECTION 8.** Should a Director be unable to fulfill a two-year term, the Board of Directors shall have the power to appoint a person to complete the un-expired term. Should a Director be elected as an Officer of the Society before the two-year term is completed, the Board of Directors shall appoint a Director-At-Large to complete the unexpired term.

**SECTION 9.** No member of the Board of Directors, or any committee member, shall participate in the voting on any matter which would involve a personal conflict of interest. The question of whether an actual conflict of interest exists shall be decided by a majority vote of the Board of Directors at the time the question is raised.

## **ARTICLE VIII**

### **MEETINGS OF THE BOARD OF DIRECTORS**

**SECTION 1.** The Board of Directors shall meet at such times and places as agreed upon by the Board of Directors. Telephone and/or video conferences, faxes, or an exchange of emails among the Board of Directors will qualify as a Board of Directors meeting.

**SECTION 2.** Six (6) members of the Board of Directors shall constitute a quorum at any regular or special meeting. An affirmative vote of a majority of the directors present and voting at an official meeting shall be binding on all other directors.

**SECTION 3.** Special meetings of the Board of Directors may be called by the President. A special meeting may also be called by three (3) officers or by three (3) Directors by filing a written petition with the President at least thirty (30) days prior to the stated date of the special meeting. The petition for, and notice of, any special meeting must contain the date and agenda for said meeting.

**SECTION 4.** Decisions of the Board of Directors may be arrived at in meetings or, at the discretion of the President, by mail ballots. In the latter case, an affirmative vote of the majority of those voting shall be binding. Mail ballots, including fax, email and phone votes, shall be valid and counted only if received in the Secretary's Office by the return date so specified thereon.

## ARTICLE IX

### MEETING OF THE MEMBERSHIP

**SECTION 1.** There shall be an annual meeting, annual convention, and or special meeting(s) of the members that coincide with the fiscal year, as determined by the Board of Directors.

**SECTION 2.** Any reference to an “annual meeting” of the Society elsewhere in the bylaws shall be considered obsolete (per the November 2016 amendments) and shall be subject to the provisions of Section 1 Article IX above.

## ARTICLE X

### ELECTION OF OFFICERS AND DIRECTORS

**SECTION 1.** Pursuant to the positions and terms stipulated in Article VI of the bylaws, the board of directors shall determine the procedure for selecting nominees for the Board of Directors and Officers provided that all nominees must have been Society members for at least one year and must be in good standing in the Society at the time of their nomination. The Board of Directors shall determine the timing and method of notification to the members and election by the members of the of the Board of Director nominees. The election may be conducted by at an annual meeting, annual convention, by email, or by other reasonable means.

**SECTION 2.** Unless otherwise provided by a majority of the entire Board of Directors the terms of office for the Board of Directors shall coincide with the Society’s fiscal year. The president-elect shall automatically assume the position of president at the expiration of the president’s term.

**SECTION 3.** Any vacancies on the Board of Directors shall be filled by majority vote of the members of the Board of Directors present.

## ARTICLE XI

### COMMITTEES

**SECTION 1.** It shall be the duty of the incoming President, within thirty (30) days prior to the Annual Meeting, to appoint a Chairperson who is an Active or Life Member of the Society and is not a current officer or Director, to the following standing committees for the coming year:

**Governance:** combining functions formerly performed by the Audit, Budget, Bylaws and Administrative Procedures and Ethics and Grievances Committees.

**Membership:** combining functions formerly performed by the Membership, Nominating, Chapter Development, Awards and Public Relations, and CPE Audit Committees.

**Governmental Affairs:** combining functions formerly performed by the Legislative and Legal Affairs and Liaison Committees.

**Education:** combining functions formerly performed by the Education, Convention and Electronic Technology Committees.

**SECTION 2.** The President may also appoint subcommittees and special committees if, in his/her opinion, the

affairs of the Society may thus be handled in a more efficient and satisfactory manner. No one person shall chair more than one committee or subcommittee at the same time.

**SECTION 3.** It shall be the duty of the President to issue specific instructions to the chairperson of each committee advising him/her as to the scope and limitation of the activities of his/her committee.

**SECTION 4.** The President-Elect shall convene, at least once each year, a meeting of current and prospective officers, directors, chapter president(S) and chairpersons of all standing committees to examine the long-range prospects of the Society and to recommend to the board of directors appropriate steps to be taken to assure continued growth and vitality of the Society and its members.

## **ARTICLE XII**

### **AMENDMENTS TO BYLAWS**

**SECTION 1.** The Active and Life Members may amend these Bylaws by two-thirds (2/3) vote of the eligible membership present and voting or voting by absentee ballot at the membership meetings as provided in Article IX.

**SECTION 2.** No amendment to the bylaws shall be considered at the annual meeting of the members unless it has been reviewed by the Bylaws and Administrative Procedures Committee, which shall notify the Membership of proposed changes per ARTICLE IX SECTION 1 and report its recommendations to the Members at the annual meeting.

**SECTION 3.** The Bylaws may be amended by affirmative vote of 2/3 of the membership of the Board of Directors provided that reasonable notice was given. At the discretion of the President the vote may be conducted electronically by teleconference, email, or other reasonable means.

## **ARTICLE XIII**

### **FISCAL YEAR**

**SECTION 1.** The fiscal year of the Society shall end on the thirtieth (30) day of June of each year.

## **ARTICLE XIV**

### **CODE OF ETHICS**

**SECTION 1.** A member of this Society shall not violate the confidential relationship between himself and his clients or former clients.

**SECTION 2.** A member of this Society shall not offer or render a professional service for a contingent fee during any period where the professional service consists of an audit, review or compilation engagement, including the period of time covered by any historical financial statements involved while performing an audit, review or compilation engagement; further, a member shall not offer to accept a contingent fee for the preparation of an original or amended tax return or claim for tax refunds.

**SECTION 3.** A member of this Society or a firm of which he/she is a partner or shareholder shall not express an opinion on financial statements of an enterprise unless he/she and his/her firm are independent of such enterprise. Accordingly, a member shall not express an opinion on financial statements of an enterprise financed in whole, or in part, by public distribution of securities or on financial statements for use as a basis of credit or if he/she or a member

of his/her immediate family owns or is committed to acquire a substantial financial interest in the enterprise, or during the period covered by the examination he/she has been a director, officer or employee of the enterprise unless such interest or relationship is disclosed in the report.

**SECTION 4.** A member of this Society shall not allow any person to practice in his/her corporate, partnership or individual name who is not a partner, professional corporation co-shareholder or is his/her employee.

**SECTION 5.** A member of this Society who is engaged in the practice of public accounting shall not create a conflict of interest in rendering his/her professional services.

**SECTION 6.** A member of this Society shall be diligent, thorough and completely candid in expressing an opinion or representations in financial statements which he/she has examined.

**SECTION 7.** A member of this Society shall not sign a report purporting to express his/her opinion as the result of an examination of financial statements, unless they have been examined by him/her.

**SECTION 8.** A member of this Society shall not permit his/her name to be used in conjunction with any special purpose statement prepared for his/her clients that anticipates results of future operations, unless he/she discloses the source of information used and what assumptions he/she has made, and unless he/she indicates he/she does not vouch for the accuracy of the forecast.

**SECTION 9.** A member of this Society shall not accept a commission from any person or client for whom the member offers or renders concurrently a professional service, where the professional service consists of an audit or review engagement (including the period of time covered by any historical financial statements involved while performing an audit or review engagement), nor accept a commission where the member performs a compilation of a financial statement when the member expects or reasonably might expect that a third party will use the financial statement and the member's compilation report or transmittal does not disclose a lack of independence.

**SECTION 10.** A member of this Society shall not seek to obtain clients by advertising or other forms of solicitation in a manner that is false, misleading or deceptive.

**SECTION 11.** A member of this Society in practice as an individual shall not use a firm name or plural term as "and company" or "and associates" or other designation indicating anything other than individual ownership.

**SECTION 12.** A member of this Society who receives an engagement for services by referral from another accountant shall not discuss or accept an extension of his/her services beyond the specific engagement without first consulting with the referring accountant.

## **ARTICLE XV**

### **CHAPTERS**

**SECTION 1.** The Board of Directors, by majority vote at any regular or special meeting, shall adopt a Manual of Chapter Operations which will provide rules, regulations and procedures for the establishment and operation of Chapters within this Society. The Board of Directors shall have the further authority to amend the Manual of Chapter Operations by majority vote.

**SECTION 2.** The Board of Directors may approve or disapprove a petition for the formation of a new Chapter by majority vote at any regular or special meeting, which approval may not be unreasonably withheld. If such a petition

is approved, the President of the Society shall execute an Authorization to Operate as a Chapter in a form as described in the Manual of Chapter Operations. A petition to form a Chapter must be executed by no less than five members of this Society whose membership must be in good standing. A petition containing fewer than the requisite number of signatures will not qualify for consideration and will be returned to the petitioners without action.

**SECTION 3.** The Board of Directors may revoke an Authorization to Operate as a Chapter at any regular or special meeting for a 75 percent majority of the complete Board of Directors in the following circumstances:

- a Chapter voluntarily executes a request to discontinue operations; or
- a Chapter is found to be in violation of the Articles of Incorporation, the bylaws or the Manual of Chapter Operations of this Society; or
- a Chapter is found to be insolvent with no prospects for returning to solvency; or
- a Chapter has fewer than five members of this Society affiliated with said Chapter.

**SECTION 4.** Each Chapter shall determine the number of Chapter Officers but must have at least three. No Officer or Director of this Society may serve concurrently as a Chapter Officer unless the Board of Directors of this Society has granted a special waiver for such service. Chapter Officers shall be qualified and elected in accordance with the Manual of Chapter Operations and shall be installed at the Annual Meeting of this Society.

**SECTION 5.** Each Chapter will maintain all Chapter funds in checking or savings accounts with federally insured financial institutions using the Employer Identification Number of this Society. Each Chapter will include the current Treasurer of this Society as an alternate signature to all Chapter checking and savings accounts. While the financial resources of each Chapter are under the control of the Chapter Officers, each Chapter will render reports of financial condition, income and expenses as may be required by the Manual of Chapter Operations to the Treasurer of this Society. The Manual of Chapter Operations will provide for the Society to acquire the assets and to pay the liabilities of any Chapter that ceases to operate for any reason.

## **ARTICLE XVI**

### **EXECUTIVE COMMITTEE**

**SECTION 1.** The Executive Committee shall consist of the President, President-elect, Secretary and Treasurer.

**SECTION 2.** The purpose of the Executive Committee is to enable necessary business to be transacted between board meetings when, due to time and urgency of business, a board meeting would not be possible. The Executive Committee shall also serve in an advisory capacity to the President and shall consider such matters as he/she may designate. The Executive Committee shall keep minutes and shall report to the Board upon business that was transacted in Executive Committee session.

**SECTION 3.** The President of the Society shall be Chair- person of the Executive Committee and preside at all meetings.

**SECTION 4.** Special meetings of the Executive Committee may be called by the President. Special meetings may also be called by three (3) members of the Executive Committee by filing a written petition with the President at least thirty (30) days prior to the stated date of the special meeting.

**SECTION 5.** When an Executive Committee meeting is held, it is closed to non-members of said committee other than the Executive Director. The Executive Committee may request certain non-members to attend to present information as required.

## **ARTICLE XVII**

### **EXECUTIVE DIRECTOR**

**SECTION 1.** The Board of Directors may, at its discretion, direct the employment of an Executive - Director. The Executive Secretary shall conduct and direct the affairs of the Society under the supervision of the President and the direction of the Board of Directors. The Executive Director shall be an ex-officio member of all committees (THE EXECUTIVE DIRECTOR SHALL HAVE THE ONLY TIE-BREAKER VOTE ON TIED-VOTED ISSUES)

SECTION 2. A detailed job description will be set forth by the Executive Committee as to the duties and responsibilities of the Executive Director. The Executive Committee shall have the power (“TO RECOMMEND THE ENGAGEMENT OR DISMISSAL OF THE EXECUTIVE DIRECTOR”). The Executive Committee shall not have the power to initiate the employment or to abolish the position. ONLY THE BOARD OF DIRECTORS SHALL HAVE SUCH POWER.

## **ARTICLE XVIII**

### **DISSOLUTION**

**SECTION 1.** In the event of dissolution, all the remaining assets and property, after paying all debts, shall be distributed to an organization which has established its tax-exempt status under Section 501 of the Internal Revenue Code.

#### **Amendment History**

September 2008

June 16, 2016

November 4, 2016