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MACFARLANE AUSLEY FERGUSON & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 381 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(904) 224-6111 FAX (904) 227-2860

111 MADISON STREET, SUITE 2300
P.O. BOX 1831 (ZIP 33601)
TAMPA, FLORIDA 33602
(813) 273-4200 FAX (813) 273-4399

400 CLEVELAND STREET
P.O. BOX 1860 (ZIP 34617)
CLEARWATER, FLORIDA 34618
(813) 441-8000 FAX (813) 447-8470

March 30, 1995

IN REPLY REFER TO:

Tallahassee

Secretary of State
Corporate Division
Gaines Street
Tallahassee, Florida

000001444380
-03/31/95--01004--001
****122.50 ****122.50

Gentlemen:

Enclosed for filing are the Articles of Incorporation of Independent Government Auditors Association of Florida, Inc., and our check in the amount of \$122.50 for the required filing fee and a certified copy.

If you have any questions, please do not hesitate to contact me.

Sincerely,


Kenneth R. Hart

KRH/em
Enclosure

Jr/son

Prickup

9:00
3-31-95

FILED RECEIVED
55 MAR 30 11 35 AM '95
SECRETARY OF STATE OF FLORIDA
TALLAHASSEE, FLORIDA

NANCY HENDRICKS MAR 31 1995

ARTICLES OF INCORPORATION
OF
INDEPENDENT GOVERNMENT AUDITORS ASSOCIATION OF FLORIDA, INC.

FILED
95 MAR 30 AM 8 59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Subscriber hereby desires to form and establish a corporation NOT FOR PROFIT pursuant to Chapter 617, Florida Statutes, and hereby files these Articles of Incorporation for that reason.

ARTICLE I
Name

The name of this Corporation shall be INDEPENDENT GOVERNMENT AUDITORS ASSOCIATION OF FLORIDA, INC.

ARTICLE II
Purpose

The purpose of the organization is to serve its members to the end that their accounting practices might be strengthened resulting in an increase in the competency of its members and the quality of their services. The Association seeks to accomplish this purpose by the following (but not limited to) means:

- A. The development of a practice management program to assist members in the improvement of their public sector accounting, auditing and consulting practices on a continuing basis.
- B. The maintaining of technical competence in public sector accounting, auditing and management consulting services.
- C. The increasing of their capability through member representation throughout the State of Florida.

D. The training of professional staffs in the area of public sector accounting, auditing and consulting.

E. The providing of a reservoir of specialists immediately available to members in order to serve their clients to the fullest extent possible in the areas of public sector accounting, auditing and management consulting services.

F. The sharing of skills, specialized knowledge and experience in the public sector with other members.

G. The increasing of awareness in the profession, the public sector and the public of the capability, competence and quality of service provided by Association members to governmental entities and not-for-profit organizations.

H. The providing of marketing and practice development support to assist members in the growth of their public sector practice.

ARTICLE III Powers

In order to accomplish the purposes and to attain the objects for which this Corporation is formed and for which the funds and property of this Corporation shall be handled, administered, operated and distributed as hereinabove set forth, the Corporation, its Officers and Directors, shall possess and exercise all powers, authorities and privileges granted by and under the laws of the State of Florida not inconsistent with the requirements for exemption under Section 501(c)(6) of the Internal Revenue Code of

1986 and Treasury Regulations as they now exist or as they may hereafter be amended.

ARTICLE IV
Registered Office and Registered Agent

The location of its principal place of business and its Registered Office in this State is 315 East Robinson Street, Suite 690, P.O. Box 632, Orlando, Florida 32802. The name and address of its Registered Agent in this State is Daniel J. O'Keefe of Wynn, Dexter & Sampey, P.A., 315 East Robinson Street, Suite 690, Post Office Box 632, Orlando, Florida 323802. The Board of Directors may from time to time move the Registered Office to any other street address in Florida or change the Corporation's Registered Agent.

ARTICLE V
Members

The members of the Corporation shall be all of the entities represented by each individual member of the initial Board of Directors, and such other persons as from time to time may become members. They shall be admitted upon an affirmative vote of the Board of Directors or such other manner as provided by the By-Laws of the Corporation as amended from time to time.

ARTICLE VI
Term of Corporate Existence

The term for which this Corporation shall exist is perpetual.

ARTICLE VII
Officers

The Corporation shall have a President, Vice President, and Secretary/Treasurer and may have additional and assistant officers, including without limitation thereto, Chairman of the Board or others. A person may hold more than one office. Officers shall be elected by the membership on an annual basis.

ARTICLE VIII
Initial Officers

The names and street addresses of the initial officers, who shall serve until the first election are as follows:

<u>Office</u>	<u>Name and Street Address</u>
President and Chairman of the Board	Daniel J. O'Keefe Wynn, Dexter & Sampey, P.A. 315 East Robinson Street, Suite 690 P.O. Box 632 Orlando, FL 32802
Vice-President	Alex Kish Brent Millikan & Co., P.A. 205 Magnolia Street New Smyrna Beach, Florida 32170
Secretary/Treasurer	Ross Cotherman Berger, Harris, Toombs, Elam & McAlpin 3150 Cardinal Drive Vero Beach, Florida 32963

ARTICLE IX
Directors

The initial Board of Directors of this Corporation shall consist of seven (7) persons. The number of Directors may be changed from time to time by amendment to the By-Laws. In no

event, shall the Board of Directors be less than three (3) persons. The Directors shall be members of the Corporation and shall be elected according to procedures established by the By-Laws to serve for a term of one (1) year. A majority of the Directors shall be competent to contract.

ARTICLE X
Initial Board of Directors

The names and street addresses of the initial Board of Directors, who shall hold office until the first election by the Members are as follows:

<u>Name</u>	<u>Street Address</u>
Alan Fisk	Carter, Belcourt & Atkinson, P.A. 500 South Florida Avenue, 8th Floor Lakeland, Florida 33801-5271
Ross Cotherman	Berger, Harris, Toombs, Elam & McAlpin Commonwealth Building, Suite 200 3150 Cardinal Drive Vero Beach, Florida 32963
Alex Kish	Brent Millikan & Co., P.A. 205 Magnolia Street New Smyrna Beach, Florida 32170
John Thomas	Thomas, Howell & Ferguson, P.A. 3520 Thomasville Road, Suite 500 Tallahassee, Florida 32317-4569
Ramon Rodriguez	Madsen, Sapp, Mena, Rodriguez & Co., P.A. 7080 Northwest Fourth Street Plantation, Florida 33317-2200
Dan O'Keefe	Wynn, Dexter & Sampey, P.A. 315 E. Robinson Street, Suite 690 Orlando, Florida 32801
Marty Redovan	Schultz, Chapel & Company 4757 Via Royale, Suite 110 Ft. Myers, Florida 33919

ARTICLE XI
Transactions in Which Members, Directors
and Officers are Interested

1. No contract or transaction between the Corporation and one or more of its Members, Directors or Officers, or between the Corporation and any other organization in which one or more of its Members, Directors or Officers are Members, Directors or Officers, or have a financial interest, shall be void or voidable solely for this reason, or solely because the Member, Director or Officer is present at or participates in the meeting of the Board or committee thereof which authorizes the contract or transaction, or solely because his or their votes are counted for such purpose if:

(a) The fact of such relationship or interest is disclosed or known to the Board of Directors or the committee which authorizes the contract or transaction by a vote or consent sufficient for the purpose without counting the votes or consents of such interested Directors; or

(b) The contract or transaction is fair and reasonable as to the Corporation as of the time it is authorized by the Board of Directors or a committee thereof.

2. Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or a committee which authorizes, approves or ratifies such contract or transaction.

ARTICLE XII
Indemnification of
Directors or Officers

The Corporation hereby indemnifies any Officer or Director made a party or threatened to be made a party to any threatened, pending or completed action, suit or proceeding:

(a) Whether civil, criminal, administrative or investigative, other than on, by or in the right of the Corporation to procure a judgment in its favor, brought to impose a liability or penalty on such person in his capacity of Director, Officer, employee or agent of any other corporation, partnership, joint venture, trust or other enterprise which he served at the request of the Corporation, against judgments, fines, amounts paid in settlement and expenses, including attorneys' fees, actually and reasonably incurred as a result of such action, suit or proceeding or any appeal therein, if such person acted in good faith in the reasonable belief that such action was in or not opposed to the best interests of the Corporation, and in criminal actions or proceedings, without reasonable ground for belief that such action was unlawful. The termination of any such action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not in itself create a presumption that any such Director or Officer did not act in good faith in the reasonable belief that such action was in or not opposed to the best interests of the Corporation or that he had reasonable grounds for belief that such action was unlawful.

(b) By or in the right of the Corporation to procure a judgment in its favor by reason of his being or having been a Director or Officer, employee or agent of the Corporation, or by reason of his being or having been a Director, Officer, employee or agent of any other corporation, partnership, joint venture, trust or other enterprise which he served at the request of the Corporation, against the expenses, including attorneys' fees, actually and reasonably incurred by him in connection with the defense or settlement of such action, or in connection with the defense or settlement of such action or suit, including any appeal thereof, if such person acted in good faith in the reasonable belief that such action was in or not opposed to the best interests of the Corporation, except that such person shall not be entitled to indemnification in relation to matters as to which such person has been adjudged to have been guilty of gross negligence or willful misconduct in the performance of his duty to the Corporation.

(c) Any indemnification under Section (a) shall be made by the Corporation only as authorized in the specific case upon a determination that amounts for which a Director or Officer seeks indemnification were properly incurred and that such Director or Officer acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation, and that with respect to any criminal proceeding or action, he had no reasonable ground for belief that such action was unlawful. Such determination shall be made by the Board of Directors by a

majority vote of a quorum consisting of Directors who are not parties to such action, suit or proceeding.

(d) The Corporation shall be entitled to assume the defense of any person seeking indemnification pursuant to the provisions of Section (a) above upon a preliminary determination by the Board of Directors that such person has met the applicable standard of conduct set forth in Section (a) above, and upon receipt of an undertaking by such person to repay all amounts expended by the Corporation in such defense, unless it shall ultimately be determined that such person is entitled to be indemnified by the Corporation as authorized in this Section. If the Corporation elects to assume the defense, such defense shall be conducted by counsel chosen by it and not objected to in writing for valid reasons by such person. In the event the Corporation elects to assume the defense of any such person and retain such counsel, such person shall bear the fees and expenses of any additional counsel retained by him, unless there are conflicting interests between or among such persons and other parties represented in the same action, suit or proceeding by such counsel retained by such person, in which case the reasonable expenses of such additional representation shall be within the scope of the indemnification intended if such person is ultimately determined to be entitled thereto as authorized in this Section.

(e) The foregoing rights of indemnification shall not be deemed to limit in any way the powers of the Corporation to indemnify under applicable law.

ARTICLE XIII
By-Laws

The Board of Directors shall adopt By-Laws for the Corporation. The By-Laws may be amended, altered, or rescinded by the majority vote of the Members at any annual meeting or any special meeting called for that purpose as provided by the By-Laws.

ARTICLE XIV
Amendment to Articles of Incorporation

These Articles of Incorporation may be amended by recommendation of the Board of Directors adopted at a special meeting of the membership by a two-thirds (2/3) vote of those present. Those Articles, however, pertaining to dissolution of the Corporation, shall not be amended in such a way as to allow or cause any Member, Director or Officer of the Corporation or any other person to share in any of the Corporation's assets. Amendments shall be filed with the Department of State of the State of Florida for approval.

ARTICLE XV
Subscriber

The name and address of the Subscriber are as follows:

Daniel J. O'Keefe
Wynn, Dexter & Sampey, P.A.
315 East Robinson Street, Suite 690
Post office Box 632
Orlando, Florida 32802

IN WITNESS WHEREOF, the undersigned, being the original incorporating Subscriber to the foregoing Articles of Incorporation, has hereunto set his hand and seal this 29th day of March, 1995.

Daniel J. O'Keefe
Daniel J. O'Keefe, Subscriber

STATE OF FLORIDA

COUNTY OF LEON

I HEREBY CERTIFY that on this day personally appeared before me, the undersigned authority, Daniel J. O'Keefe, to me well known to be the person who executed the foregoing instrument and acknowledged before me that he executed the same freely and voluntarily for the uses and purposes therein set forth and expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on this 29th day of March 1995.

Edward R. Hinkle
NOTARY PUBLIC
State of Florida at Large

My Commission Expires:

Notary Public
State of Florida at Large
My Commission Expires:
September 29, 1995

CERTIFICATE DESIGNATING REGISTERED AGENT
AND REGISTERED OFFICE

FILED
95 MAR 30 11 0 59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In compliance with Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

INDEPENDENT GOVERNMENT AUDITORS ASSOCIATION OF FLORIDA, INC., desiring to organize as a corporation under the laws of the State of Florida, has designated 315 E. Robinson Street, Suite 690, Orlando, Florida 32801, as its initial Registered Office, and has named Daniel J. O'Keefe, located at said address, as its initial Registered Agent.

Daniel J. O'Keefe
Daniel J. O'Keefe, President

Date: March 29, 1995

Having been named registered agent and to accept service of process for the above-stated corporation at the place designated in this certificate, the undersigned hereby accepts said appointment and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of his duties and is familiar with and accepts the obligations of his position as registered agent.

Daniel J. O'Keefe
Daniel J. O'Keefe
Registered Agent

Date: March 29, 1995