

**RESOLUTION
OF THE BOARD OF DIRECTORS
OF THE
MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

December 4, 2020

WHEREAS, the Mississippi Society of Certified Public Accountants (the “Society”) is a Mississippi non-profit corporation organized and operating in accordance with the Mississippi Nonprofit Corporation Act (the “Act”) codified at Sections 79-11-101 et seq. of the Mississippi Code of 1972, as amended; and

WHEREAS, the Society desires to amend its existing bylaws (“Bylaws”) in accordance with Article XVII of the Bylaws and the Act to, among other things, allow for the conduct of the Society’s annual membership meeting through virtual means when necessary; and

WHEREAS, necessary conditions of the adoption of such an amendment (the “Amendment”) to the Bylaws in accordance with the Bylaws and the Act is (i) the approval of the Amendment by the Board of Directors (“Board”) of the Society following a presentation of the Bylaws amendment at a prior Board meeting, (ii) the approval of the Amendment by at least two-thirds (2/3) of the entire membership of the Board, (iii) the publication of the Amendment to the Members of the Society within sixty (60) days of the final approval of the Amendment by the Board, and (iv) the approval of the Amendment at the next Annual Meeting of the Members by an affirmative vote of two-thirds (2/3) of the votes cast by the Members of the Society at that meeting or by a majority vote of all Members of the Society with voting rights, whichever is less; and

WHEREAS, the proposed Amendment to the Bylaws of the Society were first presented to the Board at its October 20, 2020, meeting.

NOW, THEREFORE, BE IT RESOLVED, that the Board approves, through an affirmative vote of at least two-thirds (2/3) of the entire membership of the Board, for the Bylaws to be amended so that the following is added as the final sentence of Section 1 of Article IX of the Bylaws:

“However, when the Board of Directors, in its sole discretion, makes a finding in the form of a motion, which is duly seconded and approved through an affirmative vote of at least two-thirds (2/3) of the entire membership of the Board and included in its minutes, that the annual convention of the Society cannot be held as planned for reasons stated and reasonably supported in the motion or an associated resolution, to which the said motion refers, then the annual business meeting may be held by means of the Internet or other electronic communications technology in a fashion pursuant to which the members have the opportunity to read or hear the proceedings substantially concurrently with their occurrence, vote on matters submitted to the members, pose questions, and make comments.”

RESOLVED FURTHER, that the appropriate officers, employees and agents of the Society shall be, and hereby are, authorized, empowered and directed to provide the Members of the Society notice of the aforementioned Amendment approved by the Board in accordance with the Bylaws and the Act and prepare such Amendment for presentation to the Members for approval at the next Annual Meeting of the Society; and

RESOLVED FURTHER, that the officers of the Society are authorized, in the name of and on behalf of the Society, to take any and all such actions and to do, or authorize to be done, all such action as the officers, directors, and/or Members may deem necessary or appropriate to effectuate the purposes of these resolutions; and

RESOLVED FURTHER, that any actions taken by the appropriate officers, employees, and agents of the Society prior to the date hereof which are consistent with the foregoing shall be, and hereby are, ratified, approved, confirmed and adopted as the acts and deeds of the Society.