

LWVCDC 2026-2027 Bylaw Changes



PROPOSED BYLAW CHANGES

League of Women Voters of CENTRAL DELAWARE COUNTY

Dear LWVCDC Members,

Our Bylaws define how the organization functions, including officer roles, voting procedures, and director elections, etc. From time to time bylaws need to be updated and involve a structured process of reviewing, proposing changes, and voting, to maintain legal compliance, adapt to organizational growth, and reflect current operational practices. For 2026 our Bylaws Committee and our Board of Directors are proposing three changes to our current bylaws. Two changes are under **ARTICLE IV Officers** and one change is under **Purposes & Policy (ARTICLE II, Section 1)**.

The words in **CAPITAL LETTERS** are additions to our current bylaws and the words in **RED** with a strikethrough are to be eliminated.

A vote to approve the Bylaw changes will be part of the agenda for the Annual Meeting of the League of Women Voters of Central Delaware County being held Spring 2026.

#1 Recommended Change - Article II, Section 1 Purposes & Policy

Rationale: Currently our LWV is operating as a 501(c)(4) but in making the change to a 501(c)(3) status offers significant advantages, primarily enabling organizations to receive tax-deductible donations, which boosts fundraising and eligibility for grants.

Sec. 1. Purposes. The purposes of the LWVCDC are to promote political responsibility through informed and active participation in

government and to act on selected governmental issues. **WE ARE ORGANIZED EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES THAT ARE ALLOWABLE FOR EXEMPT ORGANIZATIONS UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE.**

NOTE: The LWV CDC Board of Directors approved a Motion at their March 2026 meeting to recommend the above change to our membership.

#2 Recommended Change - Article IV - Officers (Treasurer Role & Function)

Rationale: Although our By-Laws currently specify that the League will undergo an audit annually, it is more accurate to call our annual process a financial review rather than an audit. An audit provides a comprehensive examination of financial statements, while a financial review covers a narrower scope of evaluation.

Audit: Involves a thorough examination of financial records, internal controls, and compliance with accounting standards. It includes detailed testing of transactions and verification of information with third parties. Audits are typically required by investors, lenders, and regulatory bodies to ensure the accuracy and reliability of financial statements. It is essential for public companies and those seeking significant financing.

Financial Review: Involves analytical procedures and inquiries to identify any unusual items or trends. The scope is narrower, focusing on assessing whether the financial statements are plausible without extensive testing. A financial review is suitable for smaller companies or organizations that need an independent assessment of their financial statements without the full rigor of an audit.

Rationale: The changes are under **ARTICLE IV Officers - Section 1. Election, Qualifications and Term and Section 5: The Treasurer**

Sec. 1. Election. Qualifications and Term. The officers of the LWV CDC shall be a president, one or more first vice president(s), one or more second vice president(s), a secretary, and a treasurer who shall be elected for terms of two years by the annual meeting. All officers shall take office immediately following the annual meeting. The president, the first vice president(s) and the secretary shall be elected in the even-numbered years. The second vice president(s) and the treasurer shall be elected in the odd-numbered years. The outgoing treasurer will remain on the Board

and assist the incoming treasurer until the end of the fiscal year and the ~~audit~~ FINANCIAL REVIEW has been completed.

Sec. 5. Treasurer. The treasurer shall collect and receive all moneys due; be custodian of these moneys; deposit them in a bank designated by the board of directors; disburse the same only upon order of the board, except as provided for in the budget; provide a monthly report to the Board; and arrange for an annual ~~audit of the books~~ FINANCIAL REVIEW OF THE BUDGET AND BOOKKEEPING SYSTEM.

NOTE: The LWV CDC Board of Directors approved a Motion at their February 2026 meeting to recommend the above change to our membership.

#3 Recommended Change - Article IV - Officers

Rationale: Add additional language under Article IV Sec. 1 **Election, Qualifications and Term** - To allow for flexibility of co-leadership models if needed to increase sustainability, reduce burnout risk, and allow for diverse perspectives in leadership. If needed the LWV CDC Nominating Committee would recommend Co-Leadership Models such as Co-Presidents or a Leadership Team Model.

Sec. 1. Election, Qualifications and Term. The officers of the LWV CDC shall be a president, one or more first vice president(s), one or more second vice president(s), a secretary, and a treasurer who shall be elected for terms of two years by the annual meeting. All officers shall take office immediately following the annual meeting. The president, the first vice president(s) and the secretary shall be elected in the even-numbered years. The second vice president(s) and the treasurer shall be elected in the odd-numbered years. The outgoing treasurer will remain on the Board and assist the incoming treasurer until the end of the fiscal year and the audit has been completed. **THE STRUCTURE MAY CHANGE IF THE NOMINATING COMMITTEE RECOMMENDS OTHER MODELS. CO-LEADER MODEL SUCH AS; CO-PRESIDENT OR LEADERSHIP TEAM COULD BE USED TO INCREASE SUSTAINABILITY, SUPPORT WORK LIFE BALANCE, REDUCE BURNOUT RISK AND ALLOW FOR DIVERSE PERSPECTIVES IN LEADERSHIP.**

NOTE: The LWV CDC Board of Directors approved a Motion at their April 2026 meeting to recommend the above change to our membership.

Submitted by Joanna Nealon; Bylaws Committee Chair

