


ANNUAL CONFERENCE POLICIES & PROCEDURES

- I. Date is established, three years in advance per OrSEA Policies & Procedures.
- II. Appoint Committee Chair(s)
- III. General Location is established.
- IV. Time Lines:
 - a. 2 ½ years prior to event:
 - i. Get Committee members.
 - ii. Estimate the number of potential attendees.
 - iii. Visit possible venues and get quotes for meeting room, hotel rooms, menus, technology requirements, directional sign boards, etc., etc., etc. Pricing is a key object for projecting the cost for attendees.
 - iv. Submit written report at quarterly Board meeting.
 - b. 18 months prior to event:
 - i. Make recommendation to Board and get approval.
 - ii. Make preliminary Agreement with facility "BEO" Banquet Event Order.
 - iii. Possibly renegotiate with facility & meet with event coordinator at site.
 - iv. President to sign preliminary BEO within 10 days of Board approval.
 - v. Treasurer to pay required deposit.
 - vi. Submit written report at quarterly Board meeting.
 - c. 11 months prior to event (July-August):
 - i. Meet with site representative to make meal choices (See item #2 in Other Considerations and Notes).
 - ii. Establish a "theme". Meet with committee to co-ordinate tasks lists.
 - iii. Submit written report at quarterly Board meeting.
 - d. 9 months prior to event (early September):
 - i. Begin advertising event through newsletter and e-mail notifications. Send out a save the date notice and other known information.
 - ii. Notify the Education Coordinator at NAEA to get the date on their website calendar of events.
 - iii. Submit written report at quarterly Board meeting.
 - e. 6 months prior to event (December):
 - i. Send Info e-blast to members and other tax organization members.
 - ii. Submit written report at quarterly Board meeting.
 - f. 5 months prior to event (January):
 - i. Send e-blast with speakers and registration information.
 - ii. Submit written report at quarterly Board meeting.

- g. 1 month prior to event (April):
 - i. Communicate with the venue as to the number of attendees and perhaps renegotiate the terms if more or less sign up as were anticipated. Also, communicate with the venue any special meals or needs.
 - ii. Confirm with volunteers and specifics.
 - iii. Write final committee report to submit at Board meeting and the Annual General Membership meeting.
 - iv. Name Tags and Meal Tickets for use at the conference need to be created. That task is handled by the Conference Chair and usually has been delegated to the person handling the registration list and fees (the Treasurer or Communications Committee Chair).
 - v. Conference reference materials provided by the speakers need to be printed, notebooks acquired, and materials inserted into notebooks. Coordinate this task with the Education Committee Chair.
 - vi. Sign-in Sheets need to be available for each day and each different session. Coordinate with Education Committee Chair.
 - vii. Send conference information to local CPA's, Tax Loop, & other organizations inviting more attendees.
- h. Monday before event during and after Board meeting:
 - i. Stuff Notebooks with speaker materials unless Education Chair has already handled that.
 - ii. Stuff OrSEA bags with promo items & highlighters. These items should be in the possession of the current Conference Committee Chair.
 - iii. Put nametags in lanyards; insert meal cards; get them to registration volunteers.
 - iv. Make sure sign-in table is set up for early morning registration volunteers.
 - v. Gather donated Silent Auction and Raffle items and coordinate with volunteers handling them. Get with Awards/Scholarship Committee Chair to get supplies (raffle tickets & Lou Scafidi Silent Auction sheets and supplies).

OTHER CONSIDERATIONS & NOTES:

1. Speakers and topics are lined up by the Education Chairperson. Budget is approximately \$9000 total for speaker costs – spanning 3 days – 22 hours cpe. Speaker lodging, travel, and meal choice arrangements are handled by the Education Committee Chair since that person will know the dates and other needs of the speakers.
2. In July, select a menu, table coverings, room set up, technology, etc. Menu choices were based the cost per meal comparing the price to recent past charges and numbers. The 2015 board preferred a plated meal during the banquet rather than buffet style. Special diets must be considered and provided. Include request on registration form.
3. Registration form is coordinated with the Communications Chairperson, preferably prior to the January Board meeting and the beginning of tax season. The Board does not need to approve before publishing. Final speaker and topic info needs to be confirmed before it can be published. Include a late registration fee charge if postmarked 10 days or later, prior to the event.

4. The registration monies are taken by the Communication Chairperson and given to the Treasurer for deposit. Many are now registering on-line and using debit or credit cards, also handled by the Communications Chair.
5. Take an inventory of items on hand and turn over to the next year Conference Chair.
6. No one knows how many more items will be needed until we have a count of attendees signing up with the Registration in April or May. Items needed are bags, lanyards, nametags, highlighters, special meal cards, and binders. All of the nametag supplies were given to Communications Chair who in the recent past has created nametags for those who registered. They were put together with the lanyards after the Board Meeting on Monday prior to the event. Banquet special meal cards were also inserted.
7. Send out requests to members to bring silent auction items. Refer to the Conference Committee Chair for direction and supplies (the fundraisers support the Lou Scafidi Scholarship Fund).
8. Send out requests to members to bring raffle items and find a willing Raffler for the breaks. Refer to Conference Committee Chair for direction and supplies.
9. Purchase speaker gifts – maximum \$75 per speaker. Refer to Education Committee Chair to coordinate the acquisition. Try to get gifts from the geographic area or that commemorate the location that the conference is being held.
10. Purchase or otherwise obtain bag stuffers. We had Florence flyers from the Chamber and taffy. We supply the highlighters.
11. Line up who will volunteer for the sign in registration table (and hug them).
12. Who is going to be the emcee?
13. Try to get those expensive lanyards back and take a closing inventory after the last session. Supplies should go to the next Conference Committee Chairperson/s. At the next Board meeting report the supplies held and get with the Treasurer to order supplies that are low, so we have them for the next conference.
14. Refunds of registration fees; as passed by the Board - see Minutes dated May 20, 2019: "Given emergency situation within a week before conference we keep on-third and balance to following year's conference. If don't attend then forfeit that amount." 

Oregon Society of Enrolled Agents Policies & Procedures

Mission Statement:

The statement will be read at the beginning of each Board meeting and at the General Membership meeting. The Mission Statement is:

- **Foster professionalism and growth of members**
- **Be an advocate of taxpayer rights**
- **Protect the interest of its members**
- **Enhance the roll of Enrolled Agents among government agencies, other professions, and the public at large.**

Official Address:

631 SE Rose St., Roseburg, OR 97470 (address of the Historian)

Bank and Location:

Bank accounts shall be maintained by the Treasurer as directed by the Board. The statements shall be mailed to the Treasurer. The President is to review the records periodically for appropriateness and accuracy.

Board Meetings:

- **May Meeting** shall be held at the annual conference location.
- **Other Meetings (normally January, July, and October)**

General Membership Meeting:

- The Annual general membership meeting shall be held during the annual conference in May of each year, normally being the third or fourth week of that month.
- The President shall set the date and time.

Officers and Directors:

- **Officers:** President
Past President
Vice President
Secretary
Treasurer
- **(7) Directors:** (2) North
(2) South
At Large
West Central
East Central

Committees: Audit

Bylaws
Communications
Conference
Education
Ethics & Professional Conduct
Finance and Budget
Government Relations
Historian
Legislative
Media & Public Relations
Membership
Nominating
Policies & Procedures
Scholarships and Awards
Strategic Planning

- **General Board and Committee Instructions:**
Each board member and committee chair shall keep written records of their job responsibilities and accomplishments. That Individual shall keep a generic calendar recording planned and projected events and actions that are managed by and expected of that position. At least annually that Individual shall submit a written report to the Board. A notebook shall be provided for each position and shall be transferred to the new Individual elected or appointed at the end of each term.

- **Board/Committee Notebooks shall contain the following:**
 1. Job Description/SOP
 2. Historical Succession of Members Holding Position
 3. Reports - historical data of responsibilities, events, accomplishments, and annual reports
 4. By Laws
 5. Policies & Procedures
 6. Generic Calendar
 7. Strategic Plan

Administrative Procedures:

- Agenda shall be posted to the website by the President within 5 days prior to a scheduled meeting.
- Minutes of each Board meeting shall be e-mailed to the Officers, Directors, & Committee Chairs within 45 days after the meeting and be posted to the website after they are approved by the Board.

- Minutes of each annual general membership meeting shall be submitted for approval at the following membership meeting and be posted to the website after they are approved.

Financial Procedures:

1. Reimbursement Policy:

Board Members and Committee Chairs or their representatives will be reimbursed for mileage to attend meetings **up to** at the allowable federal rate per mile traveled. Meals during meetings will be provided or reimbursed at cost. No lodging costs will be paid. Other persons will also be reimbursed at the request of the President. **See Annual Conference Policies & Procedures document for registration fee refund policy.**

Operating Expenses which are necessary for OrSEA business will be paid after required receipts are submitted to the Treasurer on a written request. These expenses are reviewed for appropriateness by the Treasurer, and any expenses of the Treasurer must be authorized by the President.

NAEA Board Meeting Representation will be the President or her/his appointed alternate and will be reimbursed for travel expenses. The Board's current maximum Fiscal Year amount for this representation is established by the approved annual budget. Any additional amount will need to be approved by the Board. This includes reimbursement for meals, airfare and other travel costs, lodging and vehicle rental or mileage. Meals allowed will be the lesser of actual out of pocket expense or the Federal per diem rate. The mileage is to be reimbursed at the federal allowable rate. Receipts are required with an itemized statement. Lavish expenses will not be reimbursed.

2. Education Funding:

A separate fund is accounted for within OrSEA's general account. Proceeds from annual events held as fundraisers are designated for this scholarship. Those events have included the conference Raffle and Silent Auction. Gifts for the Silent Auction are mostly member donated, but some have been purchased and included in the committee budget. OrSEA has co-sponsored the IRS Practitioner Forum held in October/November each year. The net profit from that event is split between the various organizations that co-sponsor and the proceeds from that event are restricted by IRS and must be used for education. OrSEA Board has also voted to separate these funds. The Board will determine from time to time the use of these funds. They have been used in the past for general membership education such as conference speaker costs and for funding of this scholarship program. The Scholarship Committee accepts scholarship applications each May; chooses a team of board members to evaluate the applications (without knowing who the applicants are); and makes a recommendation to the Board for

awarding the scholarship(s) at the annual May Conference. Applications and instructions can be found on the OrSEA website.

3. Annual Audit of Financial Records:

An Audit Committee Chair will be appointed by the President. The Chair will appoint other committee members with the approval of the President. The Treasurer cannot be a member of the Committee. The Committee will audit the financial records for compliance with the rules and policies of OrSEA, and for the accuracy and presentation of such records. They will prepare a report to be presented to the Board at the next meeting. Included in the report will be the findings of the Audit and any recommendations they have for improving procedures.

The Committee will follow a guideline written for the Audit process, which they will prepare and/or amend as needed. This will be included in this document when approved by the Board.

4. Chapters:

The Board authorizes the chapters to have separate bank accounts. The State Treasurer is to be a signer on each chapter bank account. Chapters are required annually (and/or when requested by the State Treasurer) to submit financial information including a profit and loss statement and a balance sheet to the Treasurer within 45 days of the fiscal year end, along with copies of the begin and end of year bank statements. Chapters are subordinate to the State Society.

The Board may vote to terminate any chapter entity at any time. All remaining funds held in a defunct chapter bank account must be turned over to the State Society.

5. Chapter Funding:

OrSEA Chapters will be funded \$5 per attendee of a Chapter sponsored education session to encourage membership growth and statewide education. The maximum amount funded per calendar year per Chapter is \$200. Each chapter must maintain appropriate education records including attendance sheets. Copies of the education details and the sign-in sheets are to be submitted to the Treasurer upon completion of the session, no later than 90 days thereafter. Funding will be reviewed when each annual budget is completed.

6. Annual Income Tax Return Filing:

As part of the oversight of the financial records, the Audit Committee and the Board will verify the annual completion of the Form 990, any 1099 forms, and that they are timely filed. The President will also review the bank statements.

Awards of Recognition:

- The Awards Committee is charged with the task of nominating, voting, and awarding up to two different awards each year. The committee is to use the criteria which will assist them in their decisions. The two awards are the **Founders Award** and the **Lifetime Achievement Award**. There is no requirement to give awards each year. If the committee decides that no one is deserving of it, then no awards are required.
- The **President's Award** is normally given annually at the conference. The current President makes a choice and gives an award for exceptional service to OrSEA.

OrSEA Strategic Plan:

- A Strategic Plan will be prepared to set goals for the organization over a four-year period.
- These goals will be reviewed annually for completion and revised as necessary.
- The Board will prepare, review, and revise the plan. The Plan will become a part of our records available at the OrSEA website.

Conference Procedures:

- The Board will decide the region in Oregon where the annual conference and membership meeting will be held no later than 3 years in advance. The President will assign a Committee Chair at that time. Other committee members are recruited asap. The Committee should refer to the committee board notebook to assist in planning the upcoming events and to aid in the successful completion of said event.
- Annual Conference Policies & Procedures document has been approved by the Board. That document gives direction on the time-line and the steps to be taken by the Conference Committee.
- Updates are given to the Board as the event plans progress.
- Once approved by the Board, the President is authorized and directed to sign the Banquet Event Orders and make payment of the deposit necessary to secure the facility, within 10 days of that board approval.

Communications and Newsletters:

- Website: orsea.org

Insurance Coverage:

- D&O Insurance covered under NAEA's Chubb Umbrella Liability Policy with submission to NAEA of our affiliate financial information.

Liaison with other agencies and organizations to promote and enhance

OrSEA: Internal Revenue Service, Oregon Dept. of Revenue; Oregon Board of Tax Practitioners; National Association of Enrolled Agents; Oregon Bar Association; National Society of Accountants; Oregon Association of Independent Accountants; Oregon Society of Certified Public Accountants; Oregon Association of Tax Consultants; Oregon Society of Tax Consultants.

NOTES:



Eve Davis <eve@inorouttax.com>

Proxy

3 messages

shoebox@bendbroadband.com <shoebox@bendbroadband.com>
To: Evelyn Davis <eve@inorouttax.com>

Thu, Jul 11, 2019 at 2:46 PM

Eve,

Would you mind being my proxy for the board meeting tomorrow?

Sincerely,

Joyce Davis

Shoebox Bookkeeping Inc

shoebox@bendbroadband.com www.shoebox.pro Send-Encrypted Files


Enrolled Agent 82903, Licensed Tax Consultant 26976C

QuickBooks Advanced Certified ProAdvisor - Diamond

541-383-4125 Office 541-771-4808 Cell 541-383-1482 Fax

Eve Davis <eve@inorouttax.com>
To: "shoeboxbendbandband.com" <shoebox@bendbroadband.com>

Thu, Jul 11, 2019 at 3:09 PM

Sure, no problem!
Eve Davis EA
President In or Out Tax Services Inc.
503 239-0659 Virus-free. www.avast.com

[Quoted text hidden]

shoebox@bendbroadband.com <shoebox@bendbroadband.com>
To: Eve Davis <eve@inorouttax.com>

Thu, Jul 11, 2019 at 3:24 PM

Thanks

President's Report: by Maddy Gaoiran, EA

My goals for OrSEA:

- A. More participation from our membership (Volunteers)
- B. Hear from all members what they like or dislike about OrSEA
- C. Any suggestions for Improvement as a member!
- D. Add 30 New members in 2020 and double that in 2021.
- E. Encourage members to take advantage of NAEA website items such as:
 - a. Education offered as webinars
 - b. Networking with other EAs on questions and answers.

I've seen more and more participation on the online Networking site with EA's asking tough questions that other EA's have good answers for and back it up with tax laws. EA's are truly some of the most highly knowledgeable tax experts in the USA and they need to be recognized for that knowledge.

- F. Represent OrSEA in D.C and know what's happening in our Capitol and with IRS.
- G. Want to hear from members who have contacts with our Oregon Senators and Congressmen/women or in D.C. what knowledge they might pass along to us.

We should all be PROUD to be an Enrolled Agent in today's society, because CONGRESS finally knows what an EA is and what we can do for them.

- H. I want our Board members to be better equipped to do their duties by reading their Procedural Manual that Sue Bladorn has provided each officer with and perhaps have an "Officer's training" annually for New Board Members and make it a fun event, not something to just ADD to our plates on the "to do list".
- I. I want to send out a short survey to all attendees of OrSEA over our website; and hopefully get more response as to what we can do as a Board to help them either grow in their practice or help them retire, if they so choose.
- J. My intentions are also to get to know our members a little more and to reach out to those who may want to volunteer and contribute their talents to our OrSEA group.
- K. Because we're small compared to other groups in Oregon; I think it's an advantage to get to know them better and figure out how to elevate them in their practices as an EA in the Representation area.
- L. I think if more people actually knew about NTPI's excellent program and the benefits they would get from that education, they might be more inclined to go and grow!

If you know someone you think would like to help our OrSEA group grow and be better, please contact me at bnottax@epuerto.net. Have a Great Summer and don't work too hard on those extensions. Enjoy the sunshine and take time to Relax and Play!

(P.S. Make sure you get your "shingles" shots.)

** ALSO

- a. I want us to figure out ways to get us into the 21st Century with technology;
- b. Like offering Webinars; (looking into the cost, etc.)
- c. Doing conference calls electronically for those officers who cannot always attend Board Meetings physically; (using IPADS with Skype; Facebook messenger, etc.)
- d. Doing more education for our members around the State with Representation.
(because the other associations don't do this.)
 - A. I'd like to see us do a Large Nationally advertised Seminar like CA does in OREGON with great speakers for Representation. Kinda like one of those "Boot Camps" by L.G. Brooks.
 - B. Something that is separate from our May Conference. So we can draw in other States' members at a different month in the year. Maybe Fall time; after Oct. 15th.
- e. Having More gatherings with other Chapters and sharing ideas.
- f. Reaching Out to Members who never attend anything and find out why!
- g. Reaching Out to Young people and Educate them on Enrolled Agents and that path they could take in the industry.
- h. Helping those who want to Retire and get out of the business; instead of letting them try to figure it out alone.
- i. Make our Members actually AWARE of what they have as NAEA members benefits and highly advertise that on ORSEA website and maybe with Newsletter too.

SOUTH DIRECTOR REPORT

July 12, 2019

The South Chapter has scheduled their annual Fall seminar for Wednesday, November 13, 2019 from 10am – 4pm at the Black Bear Restaurant in Grants Pass. The speaker is Dennie Wheeler, CPA, USTCP from Bandon; 5 hours cpe; topic is §195A QBID Qualified Business Income Deduction; \$50 for members and \$75 for non-members. It's always a lively and informative session when Dennie is in the house!

Lunch at 12:15, on your own but we would very much appreciate your buying lunch from the restaurant. They will take pre-orders in the morning upon arrival.

Officers of the South Chapter are:

- President – Susan Bladorn
- Vice President – Carol Brooks
- Secretary – June Brock
- Treasurer - Marie Linders

Our bank balance is currently \$4798.62.

Respectfully submitted,

Susan Bladorn
South Director

2021 Bend Conference

May 24-27, 2021

Mount Bachelor Village Resort has been sold to Mereith. We are still okay for our conference. I have been in touch with Hank (event coordinator) and they are very pleased to host our conference. I have received their new menu and will start planning meals. As soon as I get some information back to him he will start working on our contract, room needs and etc. I will have more information available for our October board meeting.

Barbara J. Craven, Chair

11:39 AM
07/10/19
Cash Basis

Oregon Society of Enrolled Agents
Balance Sheet
As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Umpqua Checking	23,951.17
Total Checking/Savings	23,951.17
Total Current Assets	23,951.17
TOTAL ASSETS	<u><u>23,951.17</u></u>
LIABILITIES & EQUITY	
Equity	
Restricted Funds	
Restricted Education Funds	
Restricted Fund - Education	4,928.81
Total Restricted Education Funds	4,928.81
Restricted Funds Lobbying	510.00
Total Restricted Funds	5,438.81
RET Fund Balance	16,808.57
Retained Earnings	-9,806.59
Net Income	11,510.38
Total Equity	23,951.17
TOTAL LIABILITIES & EQUITY	<u><u>23,951.17</u></u>

11:38 AM
07/10/19
Cash Basis

Oregon Society of Enrolled Agents
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
Conference income	18,185.00	25,225.00	-7,040.00	72.1%
Dues				
Dues - New Member	98.00	90.00	8.00	108.9%
Dues - Renewals	9,899.00	6,775.00	3,124.00	146.1%
Total Dues	<u>9,997.00</u>	<u>6,865.00</u>	<u>3,132.00</u>	<u>145.6%</u>
Special Projects				
Convention Raffle	0.00	353.00	-353.00	0.0%
Silent Auction	0.00	537.00	-537.00	0.0%
Total Special Projects	<u>0.00</u>	<u>890.00</u>	<u>-890.00</u>	<u>0.0%</u>
Total Income	<u>28,182.00</u>	<u>32,980.00</u>	<u>-4,798.00</u>	<u>85.5%</u>
Expense				
AFEX				
Airfare	898.00	1,416.80	-518.80	63.4%
Lodging	802.00	1,989.00	-1,187.00	40.3%
Total AFEX	<u>1,700.00</u>	<u>3,405.80</u>	<u>-1,705.80</u>	<u>49.9%</u>
Bank Charge				
Bank Fees	-0.01			
Total Bank Charge	<u>-0.01</u>	<u>0.00</u>	<u>-0.01</u>	<u>100.0%</u>
Board Meetings				
Meals for Board	565.85	963.13	-397.28	58.8%
Mileage	1,808.94	1,604.32	204.62	112.8%
Total Board Meetings	<u>2,374.79</u>	<u>2,567.45</u>	<u>-192.66</u>	<u>92.5%</u>
Committee Functions				
Awards	125.00	440.00	-315.00	28.4%
Communications	521.50	31.84	489.66	1,637.9%
Website			489.66	1,637.9%
Total Communications	<u>521.50</u>	<u>31.84</u>	<u>489.66</u>	<u>1,637.9%</u>
Total Committee Functions	<u>646.50</u>	<u>471.84</u>	<u>174.66</u>	<u>137.0%</u>
Conference Expense				
Other Conference expenses	0.00	2,629.91	-2,629.91	0.0%
Speaker Fee	1,000.00	3,880.00	-2,880.00	25.8%
Travel and lodging for Speakers	1,272.44	1,859.30	-586.86	68.4%
Venue	5,567.90	12,372.22	-6,804.32	45.0%
Total Conference Expense	<u>7,840.34</u>	<u>20,741.43</u>	<u>-12,901.09</u>	<u>37.8%</u>
Education Expenses				
Legal Fees	460.00	565.00	-105.00	81.4%
Licenses	0.00	45.00	-45.00	0.0%
lobbying	50.00	50.00	0.00	100.0%
Publicity	3,600.00	3,600.00	0.00	100.0%
	0.00	588.00	-588.00	0.0%
Total Expense	<u>16,671.62</u>	<u>32,034.52</u>	<u>-15,362.90</u>	<u>52.0%</u>
Net Income	<u>11,510.38</u>	<u>945.48</u>	<u>10,564.90</u>	<u>1,217.4%</u>