

## 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 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](http://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:**

...on N Drive