

VASEA

VIRGINIA SOCIETY OF ENROLLED AGENTS

Policy & Procedure Manual

Updated
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Table of Contents

1. Introduction	5
2. Administrator	5
2.1 Duties	5
2.2 Authority of the Administrator	6
3. Chapters	6
3.1 New Local Chapters.....	6
3.2 Local Chapter Charters.....	6
3.3 Dissolution of Local Chapters.....	6
3.4 Local Chapter Guidance	6
4. Board of Directors.....	7
4.1 Standing Rules.....	7
4.2 Board Meeting Expense Reimbursement.....	9
5. Committees.....	9
5.1 Appointment of Committee Chairs.....	10
5.2 Replacement of a Chair.....	10
5.3 Appointing Task Forces.....	10
5.4 Committee Meetings	10
5.5 Committee Member Expense Reimbursement.....	10
5.6 Budgets	11
5.7 Strategic Planning	11
5.8 Committee Files	11
5.9 Operating Procedures	11
6. Audit Committee.....	11
6.1 Responsibilities	11
6.2 Members.....	11
6.3 Duties	12
7. Budget & Finance Committee.....	12
7.1 Responsibilities	12
7.2 Duties	12
7.3 Procedures	13
8. Bylaws Committee	13
8.1 Responsibilities	13
8.2 Duties	13
8.3 Procedures	13
9. Education Committee	13
9.1 Responsibilities	13
9.2 Member Duties	14
9.3 NAEA Representative.....	15
9.4 New Member Discounts	15

9.5 Discount Rates at Seminars	15
9.6 Seminar Refunds	15
9.7 Other	16
10. Membership Committee	16
10.1 Responsibilities	16
10.2 Duties	16
11. Public Awareness Committee	16
11.1 Responsibilities	16
11.2 Duties	17
12. Strategic Planning Committee	17
12.1 Responsibilities	17
12.2 Duties	17
13. Executive Committee	18
13.1 Members	18
13.2 Meetings	18
13.3 Authority	18
14. Ethics & Professional (E&PC) Conduct Committee	18
14.1 References	18
14.2 Administrator, VASEA	18
14.3 President, VASEA	19
14.4 Chair, VASEA Ethics & Professional Conduct Committee	19
14.5 Procedures	19
15. Nominating Committee	19
15.1 Members	20
15.2 Confidentiality	20
15.3 Slate Endorsement	20
15.4 Responsibilities	20
15.5 Duties	20
15.6 Sample Letter #1	21
16. President	22
16.1 Responsibilities	22
16.2 Duties	23
17. Vice President	23
17.1 Responsibilities	23
17.2 Duties	24
18. Secretary	24
18.1 Responsibilities	24
18.2 Duties	24
19. Treasurer	25
19.1 Responsibilities	25
19.2 Duties	25
20. All Officers	26
21. Finance	26
21.1 Annual Budget	26

21.2 Expenditures	27
21.3 Quarterly Financial Statements	27
21.4 Check Signers	27
21.5 Making Changes to the Budget.....	27
21.6 Volunteer Expense Reimbursement	27
21.7 VASEA Credit Card.....	28
21.8 Insurance.....	28
22. Communications	28
22.1 Advertising	28
22.2 VASEA Logo	29
22.3 Privacy of Member Data	29
23. Membership.....	29
23.1 Join Date.....	29
23.2 Suspension of Membership	30
23.3 Waiver of CE.....	30
23.4 Recognition	30
23.5 Dues	31
24. Conflict of Interest	31
24.1 Duty to Disclose	31
25. Anti-Trust	32
26. Appendix	33
26.1 VASEA LOCAL CHAPTER GUIDANCE	33
26.2 VASEA BYLAWS	33
26.3 NAEA BYLAWS.....	33
26.4 NAEA CODE OF ETHICS & RULES OF PROFESSIONAL CONDUCT.....	33

1. Introduction

This Policy & Procedure Handbook has been prepared to collect the policies and procedures for the operation of the Virginia Society of Enrolled Agents (VASEA). It is designed to expand on the provisions of the Bylaws. Additional guidance is provided in IRS Circular 230, National Association of Enrolled Agents (NAEA) Code of Ethics and Rules of Professional Conduct, NAEA Bylaws and the NAEA Policy and Procedure Manual. This Handbook is reviewed annually by the VASEA Board of Directors. Your suggestions and recommendations are welcome.

This Policy & Procedure Handbook has been adopted by action of the VASEA Board of Directors on (January 15, 2017), and supersedes all previous policies approved by the Board.

2. Administrator

The Board shall engage an association management firm, or an employee, as Administrator, who shall perform such duties as are prescribed by the Board. The Administrator shall be an ex officio non-voting member of the Board. The Administrator shall have a written employment contract.

2.1 Duties

The Administrator shall provide, in accordance with the terms of its current contract:

- central office and administration
- day-to-day administration
- house and store current records
- answer and/or route correspondence and telephone requests in a timely manner
- arrange for conference room space for Board and Committee meetings
- database management
- bookkeeping & accounting services
- publications & communications services
- Board of Directors meeting logistics & support
- membership outreach
- meeting and conference planning
- web-site development coordination, and
- other services as directed by the VASEA Board.

2.2 Authority of the Administrator

The Administrator is authorized to act on behalf of VASEA in ordinary day-to-day business matters, as provided in the management contract. Authority to sign contracts or commit funds on behalf of VASEA is limited to projects, programs and activities which have been specifically approved and budgeted by the Board.

3. Chapters

3.1 New Local Chapters

Local Chapters are a creation of the Virginia Society of Enrolled Agents. Formation of new local chapters shall be directed by the VASEA Board of Directors. As such, they shall not be incorporated in the Commonwealth of Virginia. Administrative requirements to be met by the local group of Enrolled Agents, who wish to form a local chapter, shall be established by the VASEA Board.

3.2 Local Chapter Charters

The VASEA Board of Directors shall issue a charter (in letter format) to each chapter. The charter shall be signed by the VASEA president and secretary.

The Official Name of a Local Chapter shall be determined by the Members of that Chapter. If a Chapter wishes to change its name, the change shall become effective at the beginning of the next calendar year. Notification of the name change shall be made in writing to the Administrator, VASEA President, and VASEA Treasurer.

3.3 Dissolution of Local Chapters

The VASEA Board of Directors may dissolve a local chapter by removing or withdrawing its charter. A Local Chapter may be deactivated when conditions warrant and the intent is to reactivate the Local Chapter at some point in the future.

3.4 Local Chapter Guidance

A compendium of policies and procedures applicable to the operation of Chapters shall be made available to each Chapter and shall be called "Local Chapter Guidance" (LCG). The LCG shall be published annually in the VASEA Policy & Procedures Manual.

Chapter Presidents, or other members, can recommend to the VASEA Board changes to the LCG for consideration. Appropriate notice of proposed changes to the LCG shall be given to all chapters and their input shall be considered prior to action on proposed changes. Changes to the LCG shall not become effective until at least 30 days after adoption by the Board.

4. Board of Directors

4.1 Standing Rules

Attendance shall be mandatory for all meetings of the VASEA Board of Directors (Board). An excused absence shall be automatic upon notice of member or family illness or death or an emergency situation. An excused absence shall be allowed in case of conflict arising from a change in original schedule. If a member cannot attend, notice is to be given to the Administrator 48 hours in advance. If a quorum shall be lost, the Administrator, after consultation with the President, shall advise other members of the status of the meeting. Two unexcused absences during any given calendar year shall be grounds for removal from office by the Board.

The Board shall hold no fewer than three meetings between annual meetings. The Spring Board meeting shall be the day before the Spring Seminar.

The Board may use the consent agenda format for its meetings.

The Administrator shall issue to the Board and committee chairs a call for agenda items and set a deadline for agenda items and reports prior to each scheduled Board meeting. The Administrator shall be the Secretary's designee for the purposes of Article VI, paragraph 6.02, of the Bylaws.

All reports shall be submitted in writing and any recommendation for Board consideration shall be included in the report.

These reports and other material relevant to the Board meeting shall be distributed for study by the Board members prior to each meeting.

Motions offered during a meeting of the Board shall be in writing with a copy provided to the Secretary.

The presiding officer may participate in discussions with the Board to provide background information and guidance without "relinquishing the gavel".

The annual budget and all committee charges are to be aligned to the VASEA strategic plan. The budget for the subsequent calendar year shall be presented and approved at the last Board meeting prior to the end of the current calendar year.

A written report of Executive Committee decisions and actions shall be made to the Board and ratification of such actions by the Board shall be made no later than the next scheduled meeting of the Board.

The Board shall not allow audio or video taping of Board or committee meetings unless specifically authorized by the Board for a given meeting.

All references to Administrator shall refer to the Administrator or (in the event of a vacancy in the position) to the individual temporarily appointed by the Board to fill that position.

Voting by conference call may be used for a special meeting. The following procedure shall apply:

- All Board members should be notified at least 2 days in advance of the call.
- A quorum must participate in the conference call.
- The Secretary shall call the roll (or another member if the Secretary is not a participant).
- Regular "motion" procedures shall be followed, i.e., made, seconded, discussion, then voting.

Voting by Mail, Fax, or E-mail may be used between Board meetings when the subject involved is considered to warrant action of an urgent nature. The following procedures shall apply:

- The maker of the motion shall prepare the motion in the usual format as is the custom in Board meetings.
- The maker shall provide a written rationale or justification, giving the pros and cons of the issue involved.
- The maker shall forward the motion and justification to the Secretary for distribution to all Board members.
- The Secretary shall ensure the motion and justification appear to be clear and understandable.
- The Secretary shall forward a copy of the motion and rationale or justification to each Board member for their vote. Votes shall be "in favor", "against", or "abstain."
- The Secretary shall provide a form for each Board member upon which they shall record their vote. The form shall include a statement of the date by which the Board member is expected to respond if their vote is to be counted.
- Each Board member shall return their vote by mail or fax or email on the form provided by the Secretary.

- The Secretary shall announce the outcome of the vote to all Board members by mail, fax, or e-mail and shall include this announcement in the minutes of the next scheduled Board meeting

The VASEA Board of Directors shall review this “Policy & Procedures Manual” on a regular basis.

Certificates of Appreciation shall be issued to all outgoing VASEA Board Members.

VASEA shall send flowers, contributions or other expressions of sympathy as requested by the family, for members of the Board and their spouses, children and parents. Such expenses shall not exceed \$75.

4.2 Board Meeting Expense Reimbursement

Expense vouchers including receipts are to be submitted to the Treasurer or Administrator within 30 days of the end of each quarter. Members of the Board shall be reimbursed for the following:

- mileage at the current government rate for business mileage
- parking fees when necessary at actual cost with receipt
- a meal allowance of \$45 per full day maximum and \$20 per day for the day of arrival or departure; these amounts shall be reduced by \$15 for each meal provided by VASEA. Reimbursement for meals shall be made for the lesser of actual expenses or the daily meal allowance.
- Lodging as required for Board meetings shall be reimbursed or paid directly by VASEA. Double rooms are encouraged but not required.

5. Committees

The President shall appoint, for Board confirmation, the Chairs of the following standing committees:

Budget & Finance
Education
Membership
Public Awareness

And Special Committees:

Audit

Bylaws

Executive

Ethics & Professional Conduct

Strategic Planning Nominating

5.1 Appointment of Committee Chairs

The President shall appoint VASEA officers, directors, and members as needed to assist in the functioning of these committees. The members of the Nominating committee are elected as outlined in the Bylaws. The Executive Committee membership is outlined in the Bylaws.

5.2 Replacement of a Chair

The President may, with good reason, replace a Chair and appoint a new Chair, subject to Board confirmation.

5.3 Appointing Task Forces

The President may appoint such task forces as deemed appropriate and shall report such appointments to the Board in an expeditious manner.

5.4 Committee Meetings

Officers and Committees shall meet at dates, times and in locations as mutually agreed upon. Meetings shall be scheduled at least 30 days prior to the meeting and shall be approved by the President and Administrator.

5.5 Committee Member Expense Reimbursement

Committee members shall submit all expense vouchers to their Committee Chair for approval. Committee Chairs shall submit approved expense reports to the Treasurer for payment. 5.6 President Ex Officio Committee Membership

The President is an ex officio member of all committees, except the Nominating Committee and Ethics and Professional Conduct Committee. The President is to be advised of all committee meetings.

5.6 Budgets

Each Committee shall submit to the Administrator or Treasurer, a budget for each program/activity planned.

Each Committee shall maintain a record of all expenses; reimbursed and unreimbursed.

5.7 Strategic Planning

Each committee shall submit a proposed Strategic Plan for their committee to the Chair of the Strategic Planning Committee by the Spring Board Meeting.

5.8 Committee Files

Each Committee's files and related materials shall be turned over to the President or Administrator whenever the position of Officer/Chair changes hands.

5.9 Operating Procedures

Committee chairs shall review their operating procedures annually and update as needed.

6. Audit Committee

6.1 Responsibilities

The Audit Committee serves VASEA and the Board of Directors, and provides (1) oversight of the accounting and financial reporting process; and (2) monitors the effectiveness of internal control. Some members should have a familiarity with accounting and auditing matters.

The Audit Committee and the Board should concentrate on issues that have a bearing on the operations and financial viability of VASEA.

6.2 Members

The Audit Committee shall consist of 3 members:

- either a Past President or Past Treasurer;
- one member chosen from the Board; and
- a Member at large.

6.3 Duties

The specific duties of the Audit Committee include the following, as well as any other duties that may be assigned to the Committee by the Board.

- Review and evaluate the adherence to sound internal control procedures, and recommend any necessary changes.
- Review and examine on a periodic basis the documentation for the transactions recorded, both receipts and disbursements. They should also determine that the transactions have been recorded properly, and be sure that all transactions have been recorded. Also, perform a cash count of any petty cash funds.
- Review the data and/or reports submitted to the Treasurer by the Chapters.
- Review the bank reconciliations, and determine that the bank accounts are being reconciled quarterly, and do not include any unusual transactions.
- Examine any insurance policies and leases that are in force.
- Review any marketable securities bought, sold, and on hand.
- Review a draft of the Financial Statements prepared by the Treasurer, and discuss any recommended changes with the Treasurer before they are finalized.
- Recommend to the Board any changes in accounting, reporting, and other issues that could improve the financial viability of the Society.

7. Budget & Finance Committee

7.1 Responsibilities

Develop an annual budget.

7.2 Duties

- Make income projections based on prior years' income and expected changes in operations.
- Make expense projections based on prior years' expenses and expected changes in operations.
- Present a budget for approval by the Board.

7.3 Procedures

- The Budget Committee consists of the Treasurer (who shall be the Chair), Education Committee Chair, Administrator, and the President.
- Gather input concerning expected revenue producers from the Education Committee, the Administrator, and any other sources.
- Gather requests for expenditures from Officers, Committees, Directors and the Administrator.
- Present a budget for Board approval at the last Board meeting of the calendar year.
- The budget must be balanced or based on use of excess funds from opening balances.
- An effort shall be made to retain a cash balance to meet fluctuations between income and expenses.

8. Bylaws Committee

8.1 Responsibilities

Develop and review proposed bylaw changes.

8.2 Duties

- Review the Bylaws and Policies & Procedures Manual annually and recommend changes when appropriate.
- Process all proposed Bylaw changes submitted to the committee.
- Write the committee report to be published in the Notice of Annual Meeting. If there is a minority report, ensure it is presented in the Notice of Annual Meeting.

8.3 Procedures

- Ensure that all Bylaw changes are carefully written and reviewed.
- Determine the impact of each proposed change on other sections of the Bylaws.

9. Education Committee

9.1 Responsibilities

- Provide quality continuing professional educational opportunities.
- Plan, schedule, coordinate, and direct all aspects of the educational programs presented by VASEA.

- Secure IRS approval for VASEA state and local chapter CPE programs.

Duties of the committee chair shall include but not be limited to:

- Serving as the VASEA appointed representative on all committees or at liaison meetings with outside organizations where educational matters are of principal concern.
- Attending VASEA Board of Director meetings as requested by the President and/or issuing any necessary reports regarding committee activities or educational events to the Board of Directors.
- Recruit responsible members to serve on the education committee.
- Organize and direct committee meetings as necessary to ensure proper planning for educational events.
- Attending educational programs presented by VASEA.
- Monitor progress of assignments given to committee members or sub-committees to assure projects are completed in a timely manner.
- Coordinate with the Administrator, and other committee members, to insure the success of the VASEA educational programs.
- Approve expense reports for committee members within guidelines issued by the Board of Directors.

9.2 Member Duties

Attending committee meetings.

Developing the VASEA education schedule for the year.

Arranging for speakers.

Sending letters of appreciation to participating speakers.

Preparing the agenda for each educational event.

Obtaining participant evaluations at each event.

Preparing a summary of the evaluations and presenting the results at the next committee meeting.

Providing the VASEA newsletter editor with information to promote and/or report on the outcome of each educational activity.

Arranging for exhibitors at seminars and the VASEA annual meeting.

Providing site coordinators for each educational event.

Promoting VASEA educational events to local chapter members and reporting comments from the local chapters regarding current or future programs to the committee.

9.3 NAEA Representative

The registration fee is complimentary for an official representative from NAEA, and the reimbursement of travel shall be at the discretion of VASEA President subject to the availability of funds.

9.4 New Member Discounts

A discount certificate of \$20 valid for an education function within one year shall be given to new VASEA Members and Associates as part of their welcome packet.

9.5 Discount Rates at Seminars

NAEA Members shall receive Member rates at all VASEA functions.

Discounts at education functions are given to multiple attendees from a single firm: 3-5 attendees = 5% each; 6-10 = 10%; 11 or more = 15%.

9.6 Seminar Refunds

The refund policy for each VASEA event should be stated on the event promotional material. Generally, refunds will be honored if written notification is received at the Administrative Office at least seven (7) days prior to the start of the seminar. A processing fee of \$25 shall be deducted from the refund. Cancellations within the seven day period shall not be refunded. No shows forfeit their fees. Substitutions are always allowed. No refund is allowed for \$10.00 or less.

In the event of an emergency, refunds may be granted at the discretion of the Administrator, with the approval of the Treasurer, with the exception of non-refundable fees and administrative costs incurred.

9.7 Other

Registration fees to all education events presented by VASEA shall be waived for the Education Chair.

10. Membership Committee

10.1 Responsibilities

Increase VASEA membership and member retention.

10.2 Duties

A representative from each chapter shall be recruited to assist the membership chair in promoting membership growth in their chapter.

Contact shall be made with members not renewing in order to persuade them to renew.

Telephone or email contact shall be made with prospective members to let them know that we are interested in them and to encourage them to join VASEA.

Establish a telephone or email tree to encourage members & associates to become more active in VASEA.

If possible, chapter greeter(s) should be present at all VASEA functions to act as "greeters" for new members/associates. The chapter greeter should appoint a substitute "greeter" if they are not attending.

The membership chair shall recommend the formation of additional VASEA chapters or satellites and shall assist in their development.

Any program undertaken by this committee shall be coordinated by the Administrator's office and reported to the Board of Directors.

11. Public Awareness Committee

11.1 Responsibilities

Assist in enhancing the visibility and recognition of the Enrolled Agent as the preferred tax professional in Virginia.

Help publicize education opportunities offered by VASEA and local chapters.

Publicize achievements of VASEA and its members.

Assist in providing effective communications on tax topics among members and between members and the public in Virginia.

11.2 Duties

Operate a media contact plan that requires an ongoing contact with business reporters at a minimum of 10 newspaper publications throughout Virginia. All contact is to stress the knowledge and ability of EAs and keep their existence foremost in the mind of these media representatives.

Provide monthly news releases for use of members serving as media contacts.

Serve as contact for news media representatives seeking comment on tax issues.

Maintain liaison with the NAEA Public Relations Committee.

12. Strategic Planning Committee

12.1 Responsibilities

Develop mission statements, current, mid-range, and long-range goals and objectives for the Society.

12.2 Duties

Determine programs and activities that should be undertaken, and assign priorities for implementing these programs.

Review and update the strategic plan based on changes in priority and time-frame for implementation.

13. Executive Committee

13.1 Members

The Executive Committee shall be composed of the Officers of the Society and one Director, appointed by the President. The President shall serve as chair of the committee.

13.2 Meetings

The committee shall meet as necessary to address the needs of VASEA, between meetings of the full Board of Directors.

13.3 Authority

The Executive Committee may take action based on such powers and authority which have been delegated to it by the Board and as permissible under the Bylaws and applicable Federal, State and local law.

The Executive Committee may, after discussion or other consideration, determine that a special meeting of the Board of Directors should be called.

The Executive Committee shall report at each meeting of the Board. The existence of an executive committee shall not relieve the Board, or any individual Director, of responsibility imposed on Directors by the Articles of Incorporation, the Bylaws, and Federal, State and local law.

14. Ethics & Professional (E&PC) Conduct Committee

14.1 References

Treasury Circular 230, most recent update published by the IRS and NAEA Code of Ethics and Rules of Professional Conduct.

14.2 Administrator, VASEA

Shall ensure that this procedure and the referenced documents, above, are available on the VASEA website to inform all VASEA Members and VASEA Associates of the Code, Rules, and Procedures that shall be followed by VASEA in resolving complaints of an ethics violation(s) by a VASEA Member or VASEA Associate.

Shall forward within ten (10) days of receipt to the Executive Vice President (EVP) of NAEA, any complaint received directly from a complainant. The Administrator shall inform the Chair of VASEA's E&PC Committee and the President that a complaint has been received and forwarded to the EVP of NAEA.

14.3 President, VASEA

Shall forward within ten (10) days of receipt, to the Administrator of VASEA, and the EVP of NAEA, any complaint received directly from a complainant. This shall ensure that all complaints are processed in a consistent manner. The President shall inform the Chair of VASEA's E&PC Committee that a complaint has been received and forwarded to the EVP of NAEA.

14.4 Chair, VASEA Ethics & Professional Conduct Committee

Shall periodically, as deemed necessary, recommend to the VASEA Board of Directors changes to this procedure. May, as needed, recommend to NAEA's E&PC Committee, any changes to NAEA's Code, Rules, and Procedures needed to improve administration of ethics complaints or the efficacy of ethics rules and procedures.

If an investigation and/or hearing is to be conducted by the VASEA E&PC under the rules set forth below, shall notify the Administrator and VASEA President and Treasurer that an emergency allocation of funds may be necessary to support its work.

14.5 Procedures

All complaints having been reviewed by the EVP of NAEA and/or the NAEA E&PC Chair, which are deemed to require further action, shall be processed in strict accordance with the procedure detailed in the most recent NAEA Code of Ethics and Rules of Professional Conduct, Appendix A.

A decision to process a "referred complaint" by the VASEA E&PC or to have the complaint processed by the NAEA E&PC shall be made by the President after consultation with the VASEA E&PC Chair and the Executive Committee.

15. Nominating Committee

15.1 Members

The Immediate Past President, if willing to serve, shall be a member of the committee.

The other members of the committee shall be elected at the first Board Meeting following the annual meeting.

15.2 Confidentiality

Care must be exercised by all committee members to ensure strict confidentiality of personal or sensitive information obtained during the nominating process.

15.3 Slate Endorsement

The Board, if it chooses, may endorse the slate as a whole but individual nominees may not be endorsed by Board action.

15.4 Responsibilities

The Administrator shall furnish the elected members a copy of the committee procedures.

The committee shall select the best-qualified person to fill each vacancy on the Board.

The committee shall report the slate of nominees at the third Board meeting of the calendar year.

The committee chair shall present the slate at the Annual Meeting without comments or endorsements.

15.5 Duties

The committee shall send a letter to present Board Members to ascertain their intentions for the coming year. (This should be done by early December.)

The committee shall submit an article for the webpage no later than December requesting nominations from the membership.

The committee shall contact local chapter presidents requesting a candidate(s) to consider. (This should be done in December.)

After responses from all known candidates are received the committee shall determine the candidate's qualifications by using an interview form. One or more members of the committee shall interview each candidate in person, by phone or e-mail.

The committee shall select a nominee for each vacancy by a majority vote.

After the selection of nominees has been made, all nominees and candidates shall be notified of their selection or non-selection before the slate is announced to the Board.

The committee's report for publication shall include the names of the nominees, the positions for which they were selected and a list of those persons still serving on the Board.

Those persons indicating they plan to run from the floor shall be provided with the same materials the nominees are provided.

If there is more than one nominee/candidate for a position, all nominees/candidates must be told they may submit a platform/biography in 300 words or less which shall be published in the Notice of Annual Meeting.

15.6 Sample Letter #1

(Date)

Dear (Nominee's Name):

Congratulations on having been recommended for consideration as a nominee for (position) of VASEA.

The nominating committee is writing to you because we want you to be aware of the commitment you shall be making should you be selected as a nominee and subsequently elected to this position. We have enclosed a copy of _____ as well as other material we feel you may like to review.

Nominees are expected to be present at the Annual Meeting where the election and installation takes place.

If elected, your term of service would begin upon your election at the Annual Meeting and continue through (Date - Month/Year).

The Board generally meets four (4) times a year. The meetings are in January, June, October and November. These meetings are generally held at a centralized location in the state. Members of the Board are expected to attend every meeting and are eligible for

reimbursement of expenses incurred (See the enclosed copy of the Board reimbursement procedures).

I am enclosing a copy of the agenda of the most recent Board Meeting so you can get an idea of what goes on if you are unfamiliar with the process. As you can see, there are a number of committees overseeing the internal workings of our Society. As you become familiar with Board activities you shall be expected to serve on one of them in some capacity. This shall depend upon your interest and availability.

If you have any questions, would like to clarify or discuss any aspect of this office or the operation of the Board, please talk with the person who recommended you or any one of the members of the nominating committee. Feel free to call any one of us. A listing of our names and how to contact us is included herewith.

Sincerely,
Chairperson, Nominating Committee

16. President

The President is authorized to sign contracts for VASEA. The President may delegate this authority to the Administrator for contracts budgeted and approved by the Board.

The President (during first year of term) and the Vice President (during second year of president's term) shall attend, committee meetings of choice, programs that are by invitation only, NAEA President's Exchange, NAEA Board Meetings, and the installation function of NAEA.

The President shall serve as ex officio member of all committees, except the Nominating Committee, and Ethics and Professional Conduct Committee.

16.1 Responsibilities

Protect the rights and interests of all members of VASEA.

Ensure compliance with the Bylaws and other rules and regulations of VASEA.

As chief executive officer of VASEA, subject to control by the Board of Directors, provide the leadership essential for the day-to-day operations of the Society and in developing its future plans.

Initiate such action as may be necessary to ensure the financial viability of VASEA.

Establish policy, subject to the approval of the Board of Directors and serve as spokesperson.

16.2 Duties

Preside at all meetings of the general membership and VASEA Board of Directors.

Prepare agenda, in cooperation with the Administrator, for all meetings, in time to be distributed in the Board packet.

Chair the Executive Committee and serve as ex officio member of all committees, except the Nominating Committee, and Ethics and Professional Conduct Committee.

Appoint, with the advice of the Vice President and Administrator, and approval of the Board, standing and special committee Chairs; except, for the Nominating committee.

Require that all individual Board records and files are transferred to new Board members and Committee Chairs.

Set the date and sites of the Board of Directors meetings in cooperation with the Administrator and approval of the Board of Directors.

Cause to be issued the Official Notice of Annual Meeting, to be distributed at least thirty (30) days prior to the first business day of the Annual Meeting.

Issue a President's charge to all elected or appointed to carry out specific projects.

Prepare the President's report in a timely manner to be included in the Board packets.

Require the initial preparation of any new policies & procedures and the subsequent annual review and update of the Policy & Procedure Manual

Adhere to the procedures contained in Robert's Rules of Order Newly Revised when VASEA Bylaws do not have precedence.

17. Vice President

17.1 Responsibilities

Assume the responsibilities and perform the duties of the president in their absence.

Assist the President in carrying out the duties of that office.

Recommend the establishment of specific committees and their composition.

Coordinate and monitor the progress of all committees as measured against the President's charge, the Board of Directors guidelines and the Strategic Plan.

Assist in liaison between the Administrator and the committee chairs to ensure all reports, etc. are timely submitted.

17.2 Duties

Retain and follow to completion all President's charges to the committees.

Maintain close contact with committee chairs.

18. Secretary

18.1 Responsibilities

The Secretary is to insure that the minutes of all Board Meetings and Membership Meetings are recorded, typed and distributed.

18.2 Duties

After installation, obtain a copy of the latest revision of the Bylaws, listing of members of the Board with addresses and phone numbers, and the previous year's minutes from the Administrator.

Minutes are to be distributed to the Board of Directors and chapter presidents. Distribution of the annual Membership Meeting minutes must include the report of the Minutes Review Committee.

Minutes are to be distributed within 30 days after Board meetings adjourn (but prior to the next Board meeting).

General correspondence is to be answered within a reasonable length of time. The President and the Administrator are to receive copies of all correspondence.

The Secretary shall provide a format for submission of motions at all Board Meetings.

Once the minutes are approved (and corrected, if required), one official copy shall be sent to the Administrator.

The Secretary shall maintain the Official Minutes Book of the Society.

19. Treasurer

19.1 Responsibilities

Shall be responsible for overseeing the maintenance of the financial records of VASEA.

Shall be responsible for overseeing regular reports to the Board regarding VASEA's financial position prepared by VASEA's management company.

Shall, together with the VASEA President and VASEA Management Company President, be an authorized signer on all financial accounts of VASEA.

Shall be an authorized signer on all bank accounts of each local chapter.

19.2 Duties

Shall, in conjunction with the President and Administrator or Vice President, check the operations of VASEA to be satisfied that it is operating within the limitations of the budget as deemed advisable.

Shall oversee the books of accounts of VASEA on a modified cash basis, using the double entry system.

Shall be responsible for the selection of the standardized format to be used in the preparation of financial statements for VASEA.

Shall be responsible for the preparation of the VASEA Form 990, if required. The President will be the signer of the return.

Shall oversee the deposit of funds received and processing of credit card charges on a timely basis.

The Treasurer shall be responsible for overseeing the reconciling of the bank statements by the management company.

Shall approve payments prepared by the management company for expenses in accordance with the budget.

The Treasurer shall require local chapters to submit quarterly financial statements for review and use the financial data in conjunction with the preparation of Form 990, if required.

Oversee the preparation of VASEA's financial statement and Annual Report by the management company within 45 days of the Calendar Year-end.

Oversee the preparation by management company of Forms 1099 for any VASEA or chapter disbursements which require such reporting.

Review local chapter's financial statements, and their books and records as necessary.

Meet with the Administrator and members of the Budget Committee, annually to finalize the next year's budget.

20. All Officers

All officers shall maintain familiarity with the Bylaws and the Policy & Procedure Handbook, and shall maintain confidentiality in all matters.

Each officer shall maintain a record of all expenses; reimbursed and unreimbursed.

Each officer files and related materials shall be turned over to the President or Administrator whenever the officer position changes hands.

Officers shall review the policy & procedures annually and update as needed.

21. Finance

21.1 Annual Budget

The annual budget and all committee charges are to be aligned to the strategic plan.

21.2 Expenditures

All property and equipment expenditures of less than \$2,500 shall be charged to office expense. Capital expenditures in excess of \$1,000 shall have prior approval of the Board. The President, Vice President and Treasurer can jointly approve emergency expenditures.

21.3 Quarterly Financial Statements

Regular financial statements, showing actual income and expenses compared to budget, shall be distributed to the Board in preparation for board meetings. A list of expenditures over \$5,000 will be provided with the financial statements.

21.4 Check Signers

The signers for all VASEA bank and brokerage accounts shall include the following: President, Administrative Office and Treasurer.

21.5 Making Changes to the Budget

The Executive Committee shall have the latitude in extraordinary circumstances to make adjustments to the budget without seeking prior approval of the Board. Such adjustment shall not alter the bottom line of the budget and any committees impacted by such change shall be notified. All changes shall be reported to the Board as expeditiously as possible.

21.6 Volunteer Expense Reimbursement

Each volunteer who incurs expenses conducting VASEA business, with prior approval, shall be reimbursed using the following guidelines:

- Expenses must be reported on an approved expense form and must be submitted within 30 days of the expense.
- Expenses in excess of \$25 must be documented by original receipts.
- Air travel to and from the location shall be limited to the lowest fare available. Other modes of travel are authorized and shall be reimbursed in accordance with the current government mileage rate provided the total does not exceed that of the lowest fare available.
- Lodging at the NAEA or VASEA rate as required by the meeting schedule, to include the night before and/or the night following if necessitated by travel availability.

- Transportation to and from the airport at the lowest published fare or IRS mileage rate plus parking, whichever is lower.
- A meal allowance of \$45 per full day maximum and \$20 per day for the day of arrival or departure; these amounts shall be reduced by \$15 for each meal provided by VASEA, NAEA or event sponsor. Reimbursement for meals shall be made for the lesser of actual expenses or the daily meal allowance.

21.7 VASEA Credit Card

A VASEA credit card is authorized and may be used for administrative purchases.

21.8 Insurance

Personal property and liability insurance shall be maintained on all VASEA assets.

Association Professional Liability Insurance as part of NAEA's master policy, shall be maintained by VASEA.

A percentage of annual dues may be designated annually as non-deductible to conform with IRC §6033.

22. Communications

22.1 Advertising

Any advertising in any VASEA publication that states its target audience and lists certified public accountants and/or attorneys must also list enrolled agents.

No appropriate advertiser may be turned down due to prejudice. VASEA retains the right to refuse an advertiser, if the advertiser or advertisement is in competition with VASEA or NAEA programs. The publisher reserves the right to cancel or reject any advertising at any time, and to add the word "Advertisement" at the top of any copy which, in the publisher's opinion, simulates editorial matter and might be misleading to the reader.

Commercial ad rates shall be set by the Administrator, subject to Board approval.

Other organizations may not announce seminars or membership without agreed reciprocity or commercial rate advertising.

22.2 VASEA Logo

The VASEA logo may be displayed solely by current members of VASEA; prior to, and after termination of membership no one has the right to use any trade name, trade mark, service mark or collective mark of the association. The logo may be downloaded from the VASEA website or obtained by contacting the VASEA office.

Advertisers and sponsors may not use the VASEA logo on any printed or electronic material. VASEA may publish a logo for use by advertisers and sponsors. Such use shall be limited to conditions established in written agreements between VASEA, advertisers and sponsors.

VASEA logos may not be altered or enhanced in any way without direct permission from VASEA.

22.3 Privacy of Member Data

Member data, including phone, fax or email information, may be shared with chapter leadership for the express purpose of providing appropriate member benefits.

VASEA may rent the mailing list of members for a one-time use, provided VASEA approves the materials being sent and the list is being sent to a bonded third-party mail house. VASEA never rents phone, fax or email information.

VASEA maintains a “do not sell” list of members. At any time, members may opt out of all additional marketing lists by notifying the VASEA office in writing.

23. Membership

23.1 Join Date

The effective date of membership of new members shall be the day the application is processed by NAEA.

23.2 Suspension of Membership

Upon suspension, any member ceases to be eligible for any benefit until such time as the suspension is lifted. In the case of a Federally Authorized Practitioner, a suspension under Circular 230 shall result in an automatic suspension from VASEA for a period equal to the Circular 230 suspension.

23.3 Waiver of CE

Requests from any Associate for waiver of CE shall be submitted with all pertinent facts to the Administrator. The Administrator shall discuss the facts with the VASEA President and Vice President and a recommendation for approval or denial shall be made to the Board to grant either the approval or denial.

Approval of CE waivers shall fall into 2 categories:

- Individuals who cannot or shall not complete the requirements under Circular 230 and have requested and been granted a waiver by the Office of Professional Responsibility (OPR). VASEA shall follow the OPR grant of CPE waiver, providing all dues are current.
- Individuals who request a full or partial waiver for a specific year of the NAEA education requirement. VASEA shall review these requests on a case by case basis.

The identity of the member, as well as the circumstances with regard to the waiver, shall be maintained in the strictest of confidence.

CE waivers shall be granted for one year. Ordinarily, waivers shall not be granted for the same circumstances for subsequent years.

A random audit of five-percent of the Associates' CE shall be conducted annually.

23.4 Recognition

Members shall be recognized with the presentation of a pin at the Annual Meeting for each five-year increment of membership. Pins for recipients not present shall be forwarded to chapters for presentation. If the recipient is not a chapter member, the award shall be mailed directly to the member. Pins may also be purchased by qualified members.

23.5 Dues

Current dues paid to another state affiliate shall be honored for members transferring to VASEA.

Refunds of proportionate VASEA dues shall be made to Associates who join NAEA.

Associates may be reclassified to Emeritus status by submission of a written request to the Board of Directors that states active pursuit of the profession no longer exists.

Members and Associates Emeritus shall pay 25% of the current Association dues.

24. Conflict of Interest

The members of the VASEA Board of Directors, Committee members, Chapter officers, directors and committee members, while acting in their capacity must act at all times in the best interests of VASEA and their Chapter, and not for personal or third-party gain or financial enrichment. A conflict of interest is a transaction or relationship which presents or may present a conflict between their obligations to VASEA and their Chapter and the member's personal, business or other interests.

24.1 Duty to Disclose

A VASEA Board member has a duty to disclose to the Administrator any real or potential conflicts of interest. The Administrator shall request the disinterested members of the Executive Committee to make the determination if a conflict exists and the Board shall be informed of such determination. If a conflict of interest is determined, the affected Board member is not precluded from making a presentation to the Board regarding the transaction or relationship. However, before the Board discusses and votes on the matter, the Board member shall leave the room.

This policy shall apply not only to all members of the VASEA Board of Directors but also shall apply to all members of VASEA committees, task forces, and others in the VASEA governance structure. All references herein to the Board of Directors (Board) shall be construed also to refer to these additional individuals.

Specifically, members of the Board of Directors shall:

- Avoid placing (and avoid the appearance of placing) one's own self-interest or any third-party interest above that of VASEA; while the receipt of incidental personal or third-party benefit may necessarily flow from certain VASEA activities, such benefit must be merely incidental to the primary benefit to VASEA and its purposes;
- Not use their positions as Board members to obtain favors or services that would not routinely be available to any or all members of the Association.
- Not represent to third-parties that their authority as a Board member extends any further than which it actually extends;
- Not engage in any outside business, professional or other activities that would directly or indirectly be materially adverse to VASEA;
- Provide goods and services to VASEA as a paid vendor to VASEA only after full disclosure to, and advance approval by, the Board, and pursuant to any related procedures adopted by the Board.

25. Anti-Trust

The antitrust laws of the United States and the various states prohibit agreements, combinations and conspiracies in restraint of trade. Because NAEA, VASEA and other trade and professional associations are, by definition, combinations of competitors, one element of a possible antitrust violation is generally present, and only some action by the association that unreasonably restrains trade generally needs to occur for there to be an antitrust violation.

The antitrust laws prohibit competitors from engaging in actions that could result in an unreasonable restraint of trade. Some activities (such as, but not limited to, price fixing (setting minimum or maximum prices), allocation of clients or markets and bid rigging) are deemed so pernicious and harmful they are considered per se violations – it does matter whether or not the activities have a harmful effect on competition; the effect is presumed. Above all else, association members should be free to make business decisions based on the dictates of the market – not dictates of the association.

NAEA & VASEA have a policy of strict compliance with federal and state antitrust laws. NAEA & VASEA members should avoid discussing certain subjects when they are together – both at formal membership, Board of Director, committee, and other meetings and in informal contacts with other industry members – and should adhere strictly to the following guidelines:

- Do not discuss prices, fees or rates. Note that a price-fixing violation may be inferred from price-related discussions followed by parallel decisions on pricing by association members – even in the absence of an oral or written agreement.
- Do not agree with competitors not to deal with certain suppliers or others.
- Do not try to prevent a supplier from selling to your competitors(s).

- Do not discuss your clients with your competitors.
- Do insist that NAEA & VASEA meetings that have agendas are circulated in advance and that minutes of all meetings properly reflect the actions taken at the meeting.
- Do leave any meeting (formal or informal) where improper subjects are being discussed. Tell everyone why you are leaving.
- Do ensure that VASEA officers, directors, committee members, or other members do not hold themselves out as speaking or acting with the authority of NAEA or VASEA when they do not, in fact, have such authority.
- Do ensure that if questions arise about the legal aspects of NAEA or VASEA activities or your individual responsibilities under the antitrust laws, you seek advice and counsel from the VASEA Administrator or NAEA's EVP.

26. Appendix

26.1 VASEA LOCAL CHAPTER GUIDANCE

26.2 VASEA BYLAWS

26.3 NAEA BYLAWS

26.4 NAEA CODE OF ETHICS & RULES OF PROFESSIONAL CONDUCT