

**MISSOURI SOCIETY OF ACCOUNTANTS**

**POLICY AND PROCEDURES**

**(Revised 07/2021)**

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# FORWARD

Administrative policies are the codification of the actions of MSA's Board of Directors. This policy manual is written to guide the MSA leadership in planning, organizing, and conducting its activities.

While the bylaws govern society policies, the administrative policies reflect society actions taken by the board. The administrative policies establish the requirements for the daily operation of the society. The policy manual will be modified in order to reflect the changes in MSA membership, programs, and services.

Administrative policy changes require a simple majority of the Board of Directors. Bylaw changes are made at the annual meeting of the general membership.

## **MISSION STATEMENT**

The purpose of the organization is to promote and protect the interest of accountants and tax practitioners serving the general public; to educate and maintain among its members a high standard of proficiency and integrity; to cultivate a spirit of professional cooperation among its members; to promote local organizations of its members and to establish an understanding between the general public and the Independent Accountants Society of Missouri dba Missouri Society of Accountants.

# OBJECTIVES

1. Preserve the ability of accountants to provide financial reports and tax services to the general public.
2. Preserve the generic use of the term “accountant”.
3. Provide continuing education in sufficient amounts to meet the requirements of ACAT, IRS and others.
4. Provide a code of ethics and encourage continuing professional education.
5. Improve the confidence of the public and legislature through working relationships with the media and others.
6. Provide online opportunities to discuss ideas related to tax, accounting and practice management.
7. Provide a platform for a mentor program for all members.

AP 10.0 **MEMBERSHIP ELIGIBILITY**

All applicants for membership must be of good moral character and reputation.

AP 10.1 **MEMBERSHIP CLASSIFICATION**

There are five classes of membership in the society –*Active, Associate, Firm Associate, Inactive and Student.*

AP 10.1a **ACTIVE MEMBERSHIP**

To be eligible for ACTIVE membership, a person must meet A or B or C and D (within five (5) years of the issuance date of their membership certificate) and E of the following requirements:

- A. Have a Baccalaureate Degree from an accredited college or university with a major in accounting or business administration with 16 hour of accounting *or*
- B. Have an Associate Degree from an accredited college or university, two-year college, trade or technical school with at least 16 hours in accounting *or*
- C. Have had three or more years experience in the performance of accounting services for the public as his/her principal occupation, either self-employed, as a member of a partnership, as a principal of an accounting firm, or as a senior employee; *and*
- D. Has successfully passed the Enrolled Agent examination and holds a Certificate of Enrollment, or any accreditation examination offered by the Accreditation council for Accountancy & Taxation (ABA, ATA, ATP, ARA), RTRP, a CPA Certificate; *and*
- E. Maintains an office for or is employed in an office for the rendition of accounting and tax services to the general public. Such offices shall be located in Missouri or in an adjoining state.
- F. For Active members who are sixty-five (65) years of age and have been an MSA member for five (5) years are exempt from the Accreditation Examination and Treasury Card Examination requirement but must maintain continuing education requirements.
- G. Current members shall have a period of five (5) years from the date of membership to meet all the above qualifications. (BOD 7/08)

- H. At the end of the five-year period mentioned above those Active Members who have not met the qualifications for Active Status shall revert to Associate Member status.

AP 10.1b ***ASSOCIATE MEMBERS***

Associate membership shall be granted to those persons who qualify in any of the following categories:

- A. Practitioners who do not qualify as Active Members
- B. Employees of accounting firms – qualify for Firm Associate Status
- C. Educators
- D. Accountants in governmental services
- E. Accountants employed by private organizations
- F. Officers and employee accountants of banks and other financial institutions
- G. Business Associates

AP 10.1c ***INACTIVE MEMBERS***

Inactive members are comprised of those individuals who are disabled or have retired from substantial public practice. No voting privileges or right to hold elective office will be extended. The Board may waive payment of annual dues.

AP 10.1d ***STUDENT MEMBERS***

Student membership shall be granted to those persons pursuing a course of study in accounting, business administration and/or related subjects in a college, university, or business school.

AP 10.2 ***CONTINUING EDUCATION REQUIREMENTS***

All active and associate members shall comply with the continuing education requirements adopted by the Board of Directors.

AP 10.2a ***HOURS NEEDED TO MAINTAIN ACTIVE MEMBERSHIP***

Educational hours needed to maintain active membership status will conform to the highest credential held by the member.

AP 10.2b ***CONTINUING EDUCATION HOURS IN WRITTEN FORM***

At the President's discretion, a sample of 10% of the membership can be audited using the PTIN printouts and paper CPE certificates.

AP 10.2c ***GRACE PERIOD FOR CONTINUING EDUCATION***

A six-month period will be provided (6/30-12/31) to make up any shortage of hours. The hours cannot be duplicated for the next reporting period. **(BOD 6/86)**

AP 10.2d ***REASSIGNMENT OF MEMBER STATUS***

Active members not complying with CE requirements shall be reassigned to Associate status. The Continuing Education Review Committee chair shall notify the Secretary of noncompliance for reassignment.

AP 10.3 ***ADMISSION TO MEMBERSHIP***

The Board of Directors shall establish procedures for the processing of membership applications and the evaluation of the applicant's character and qualifications. The Board of Directors shall have the power to prescribe rules and regulations pertaining to membership, the issuing of certificates and all other matters necessary to the proper administration of the membership.

Applications for membership shall be sent to the Administrative Office. Upon receipt, the ED will assign membership status and forward the information to the State Membership Chairman. The State Membership Chairman will send notification to the State and Chapter Presidents.

This process should take no longer than two weeks. Upon assignment of membership status, the Administrative Office shall issue a letter welcoming the applicant to the Society along with a bill for the new member dues if not paid at the time of application of membership.

AP 10.3a ***MEMBERSHIP PACKET***

Upon receipt of the new member's dues, the Administrative Office will send a digital membership packet, a certificate of membership, information on chapter meetings, a membership directory and information on continuing education as well as a padfolio with the MSA embossed logo. The contents of the membership packet are to be reviewed annually by the Membership Committee.

AP 10.3b ***MEMBERSHIP IN CHAPTER AFFILIATE***

All State members must hold membership in a chapter affiliate; payment of chapter dues shall be at the chapter's discretion. All chapter members must be members of the state

organization. The state society will collect chapter dues and distribute them to the chapters.

AP 10.3c **MEMBERSHIP APPLICATION APPEALS**

The Board of Directors shall set procedures for appeals for rejection of membership applications. The actions of the Board of Directors concerning membership applications shall be final.

AP 10.4 **DUES BILLING**

Membership dues for active, provisional active and associate members shall be prorated as follows:

New Members	100% of Dues-July/August/September
	75% of Dues-October/November/December
	50% of Dues-January/February/March
	25% of Dues-April/May/June

New members joining in the month of June shall have the option of paying 25% of the dues billing or waiting until July to join.

Reinstated members pay 100% of the dues billing.

AP 10.4a **DUES STATEMENT**

The Administrative Office will email the MSA dues invoices no later than May 1, of each year, due by June 30. The invoice will specify the portion of the dues payable to the state and chapter. Invoice payments are sent to the Administrative office. Copies of the receipts journal and dues deposit are sent to the State Treasurer, who distributes the chapter portion of the dues to the appropriate chapters. The Administrative Office will mail balance due statement the first of August. **(BOD 11/21/97)** The Administrative Office will also email a link to the Policies & Procedures, Bylaws & Ethics with the annual renewal.

AP 10.4b **MIAPAC CHECK-OFF**

MSA dues statements for Active and Full Associate members will include a check-off option for payment of the Missouri Independent Accountants Political Action Committee (MIAPAC) dues. These MIAPAC dues will be credited against MSA dues. MIAPAC payments are then sent directly to the MIAPAC Secretary/Treasurer. **(BOD 11/21/97 and BOD 5/01/98)**

AP 10.4c ***DELINQUENT MEMBERS***

Dues are considered delinquent after August 31 of each year. Members who have not paid their dues by that time are dropped from the membership roster by the membership chairman. The membership chairman shall notify the Administrative Office. The Administrative Office removes their name from the current membership.

AP 15.0 ***AWARDS***

AP 15.1 ***A. CLYDE ROHRS MEMBERSHIP AWARD***

- A. The A. Clyde Rohrs Membership Award will be given annually to the member(s) who sponsor(s) the most new members. For purposes of the award, the membership year will end May 31<sup>st</sup> and only current dues-paid members are eligible.
- B. No award will be given in a year in which no member sponsored more than two new members.
- C. In the event of a tie, no more than two plaques will be awarded. The winners will be the two individuals who first sponsored their last member in the membership year. The other tying members will receive a Certificate of Appreciation.
- D. The award shall consist of a plaque presented at the annual convention.

AP 15.2 ***BOARD OF DIRECTORS CUP***

- A. The Board of Directors Cup is a traveling trophy awarded to the chapter with the highest net percentage increase in members each membership year. Determination of new members and membership year will be the same as in AP 15.1 A. Clyde Rohrs Membership Award.
- B. The percentage of increase will be determined to four decimal places. Transfers in or out will not be considered in the computation.
- C. In the event of a tie, the chapter with the highest gross increase will be the winner.

AP 15.3 ***RUTH A MOODY COMMITTEE OF THE YEAR AWARD***

- A. The Ruth A. Moody Committee of the Year Award is to be selected annually by the Board of Directors at their last board meeting prior to June.
- B. Each director present at the meeting shall vote on the top three committees (either standing or special). The committee receiving the majority of votes shall receive the award.

- C. Each member of the committee selected shall receive a certificate, suitable for framing at the annual convention.

AP 15.4 ***OUTSTANDING CHAPTER PRESIDENT AWARD***

- A. The Outstanding Chapter President Award is given by the President of MSA to the Chapter President that is deemed to have done an outstanding job as president of their chapter.
- B. The MSA President should seek input from the other chapter officers (other than President) in determining the recipient of the Outstanding Chapter President Award.
- C. The award shall consist of a plaque presented at the annual convention.

AP 15.5 ***PRESIDENT'S AWARD***

- A. The President's Award is given by the President of MSA to the member in recognition of outstanding service and sincere dedication to the organization.
- B. The award shall consist of a plaque presented at the annual convention.

AP 16.0 ***PRESIDENT***

- A. The President shall be the Chief Executive Officer of the Society.
  - Coordinate and supervise the activities and functions of the society
  - Preside at all meeting of the Board of Directors and the annual Convention
  - Plan the agenda for the annual convention and all Board Meetings
  - Ex-officio member of all committees
  - Appoint any committee deemed advisable to promote the welfare of the Society
  - Suspend or remove any committee chairs or members if in the best interest of the Society
  - Make an annual report to the members assembled in convention on the progress of the Society
  - Familiarize self with the bylaws of the Society
  - Be available to advise and assist local chapters in their activities
  - Do any and all things with the approval of the Board of Directors deemed necessary to carry out the provisions of the bylaws, to promote the rights and interest of the Society and to promote the common welfare of the members
- B. Additionally, but not limited to, the President also:
  - coordinates the activities of the MSA Committees
  - assists communication to and among Chapter Presidents

- works with the Treasurer and 1<sup>st</sup> Vice President to draft the budget for presentation to the Board
- visits each chapter during his administration to keep the chapters informed as to the State's activities
- signs or provides a digital signature for all new members certificates upon receipt from Secretary and returns to ED within 48 hours
- consults vice president on committee appointments
- appoints committee chairman and members of the standing committees
- appoints committee chairman and members of the special committees
- establishes an organizational chart in accordance with AP 23.0
- delivers scholarship check at NSA convention

AP 17.0 ***FIRST VICE-PRESIDENT***

The 1<sup>st</sup> Vice President shall become acquainted with the duties and responsibilities of the President, so that, should it become necessary, he/she can assume the duties of the President. In case of the disability of the President to the extent that he is unable to perform his duties or his absence from any meeting where his presence would be required, the 1<sup>st</sup> Vice President shall perform the duties of the President during the continuance of such disability or absence. The 1<sup>st</sup> Vice President's position is one of training, understudy and assistance to the President.

Additionally, but not limited to, the 1<sup>st</sup> Vice President shall coordinate the Leadership Conference in accordance with AP 50.0.

AP 18.0 ***SECOND VICE PRESIDENT***

The 2<sup>nd</sup> Vice President shall become acquainted with the duties and responsibilities of the 1<sup>st</sup> Vice President. In case of disability of the 1<sup>st</sup> Vice to the extent that he is unable to perform his duties or his absence from any meeting where his presence would be required, the 2<sup>nd</sup> Vice President shall perform the duties of the 1<sup>st</sup> Vice President during the continuance of such disability or absence.

Additionally, but not limited to, the 2<sup>nd</sup> Vice President shall assist in coordinating the Leadership Conference in accordance with AP 50.0 and coordinate the mentorship program.

AP 19.0 ***SECRETARY***

The secretary shall keep a record of the minutes of all meetings of the Board of Directors and of the annual and any special meetings of the members assembled in convention. The secretary shall be authorized to sign checks of the Society, and in case of emergency do so. The secretary shall prepare emailings to the officers, Board of Directors, or membership at large as directed by president or Board of Directors, the bylaws or the president.

AP 19.1 ***PARLIAMENTARIAN***

The secretary shall act as parliamentarian of all meetings unless the presiding officer selects another.

AP 19.2 ***AGENDA***

- A. The secretary will distribute an agenda of each meeting of the Society or Board of Directors. The agenda shall include those items required by bylaws, unfinished business of the prior meetings, reports from each committee line officer (except the President), and the NSA State Director new business and any other items required by the President.
- B. The agenda will be emailed to each board member and committee chair at least fourteen days prior to the meeting.

AP 19.3 ***MINUTES***

- A. The secretary will keep minutes in sufficient detail to reflect the essence of the meeting, but not in such detail as to burden the reader unnecessarily. No substantive matter may be omitted. Participants in substantial parts of discussion are to be identified. Each motion made must be included as well as the maker of the motion, the second, amendments, and whether the motion passed or failed. Passage by voice or hand vote will be noted as passage. However, all balloted measures will note the number for, against, abstaining and spoiled ballots.
- B. The board minutes will list the board members attending and absent and also other members in attendance.
- C. The minutes will be emailed or delivered to each board member no later than thirty (30) days after the meeting.
- D. The first substantive measure of the meeting will be the approval of the minutes of the prior meeting(s). However, minutes of the board meetings immediately before and after the convention and those of the convention itself will be approved at the first meeting held more than thirty (30) days after the convention. Should the minutes need additions or changes, the minutes will be approved “subject to” the changes. The changes will then become part of the meeting minutes for that subsequent meeting.
- E. The minutes become the official record of the meeting upon approval. The Secretary must then destroy any notes or recordings of minutes in his possession. Therefore, it is extremely important that the minutes be a complete and fair representation of the meeting.

- F. The Secretary will maintain the original of all minutes prepared during their term. Minutes will be kept by the Secretary for five years.
- G. Copies of the minutes will be emailed to the Executive Director and Historian so that the history of the organization is kept.

AP 19.4 ***FACILITIES***

- A. The Secretary will contract with the facility for board meetings arranging for the meeting room and a modest lunch. Refreshments will be made available at the beginning of the meeting at the Secretary's discretion. Meetings may also be conducted via the Internet or teleconference at the direction of the President.
- A. Seating should be in a hollow square for up to twenty-three (23) board members. Additional seating away from the table will be made for visitors. The Secretary will insure that light and climate is appropriate for the meeting
- B. The Secretary will sign contracts with the facility. The Secretary will inspect all invoices for accuracy, sign complete invoices, and submit to the treasurer for payment. If the meeting will be conducted via the Internet or teleconference, the Secretary will notify all attendees as to how they may access the website.
- C. Request digital event details from the ED/home office.

AP 19.5 ***MAINTENANCE OF THE CONSTITUTION AND BYLAWS***

The Secretary shall direct the Administrative Office in the accurate maintenance of the Constitution and Bylaws.

AP 19.6 ***MAINTENANCE OF THE POLICY AND PROCEDURES MANUAL***

The Secretary shall be responsible for the accurate maintenance of the Policy and Procedures Manual.

AP 19.7 ***DISTRIBUTION OF CONSTITUTION AND BYLAW AMENDMENTS***

All proposed constitution and bylaw amendments must be submitted to the Secretary. If an Active member in good standing, submits a written constitution or bylaw change forty-five (45) days prior to the annual or special convention, the Secretary will email notice of the proposed change(s) to all members or have such notice published on the website not later than thirty (30) days prior to the annual or special convention.

AP 19.8 ***NOTIFICATION OF CONVENTION***

The Secretary shall notify the general membership via email and posting on the website, of the date and place of the annual convention at least sixty (60) days in advance of the event.

AP 19.9 ***MEMBERSHIP CERTIFICATES***

- A. The Secretary shall electronically sign all membership certificates.
- B. The Secretary shall reassign status of non-complying members of 10.1a (G)

AP 19.10 ***NONPROFIT CORPORATE REGISTRATION***

The Secretary shall direct the ED to file the annual nonprofit corporate registration forms including the Fictitious Name Filing, in a timely fashion. (BOD 9/08)

AP 20.0 ***TREASURER***

- A. The Treasurer shall have responsibility of all money and funds, general, special and trust of the Society. The Treasurer shall keep adequate and correct accounts of the properties and business transactions of the Society, including amounts of its assets, liabilities, receipts and disbursements. The Treasurer shall submit a report to the Board of Directors at least twice annually and more often when so required by the President or Board of Directors. The Treasurer shall submit an annual report to the members assembled in convention, and shall relinquish the books and records to an auditing committee appointed by the President for an annual audit. An interim audit may be requested by the President or Board of Directors at any time.
- B. Additionally, the duties and responsibilities of the Treasurer shall include:
  - Visiting the Administrative Office as soon after election as possible. This enables the Treasurer to understand the procedures in handling the receipts in the Administrative Office.
  - Signing all checks for disbursements. In the absence of the Treasurer, the Secretary has the authority to sign checks.
  - Coordinating all financial procedures with the Administrative Office. The Administrative Office is responsible for receiving and depositing monies and reporting these deposits to the Treasurer, so that an accurate record of revenues received may be maintained.
  - Coding all checks using the chart of accounts.

-Issuing refund checks for seminars based upon the policy established by the Education Chairman.

-Issuing refund checks for membership dues or applications based upon the policy set by the Membership Chairman.

-Monitoring and controlling all checking and savings accounts.

-Receiving and reconciling bank statements monthly.

-Reviewing and approving the financial statements for presentation at board meetings.

-Cooperating with President and the 1<sup>st</sup> Vice President in the development of the annual budget to be presented to the Board of Directors no later than fourteen (14) days prior to the annual convention.

-Distributing chapter dues to each chapter on a monthly basis during June, July, and August and on a quarterly basis thereafter.

-Distributing MIAPAC contributions, deposited to the MSA account, to the MIAPAC Secretary/Treasurer on a monthly basis. Other MIAPAC contributions received will be distributed to the MIAPAC Secretary/Treasurer on a timely basis.

-Preparing tax forms.

-Forward copy of tax return to ED to keep on file. (BOD 9/08)

AP 21.0 ***BOARD OF DIRECTORS***

A. The Board of Directors shall be the governing body of the organization and shall be composed of the president, 1<sup>st</sup> vice president, 2<sup>nd</sup> vice president, secretary, treasurer, the immediate past president, a board member from each chartered chapter, board members-at-large, and the state director for the National Society of Accountants so long as the state director is a member of MSA. The Executive Director shall be an Ex-Officio Non-Voting Member of the Board. (BOD 5/5/17)

B. Any member of the Board of Directors must be an active member in good standing.

C. The Board of Directors is responsible for, but not limited to, the following items:

-Reviewing and adopting the MSA budget as proposed by the Treasurer and any changes to that budget.

- Reviewing and approving the education committee's plan for the coming year including seminars to be offered, contracts with speakers/organizations and seminar fees.
- Selecting the Committee of the Year Award recipients.
- Establishing the dues structure for the year.
- Reviewing and approving changes to the Policy and Procedures Manual.
- Reviewing and approving contracts with outside consultants.
- Reviewing and approving any legislation to be introduced by the Legislative Committee, to our lobbyist in Jefferson City, MO.
- Reviewing and approving the legislative policies submitted by the Legislative Committee.
- Reviewing committee and officer reports.
- Resolving any issues brought to the board by the committees.
- Employing and supervising individuals or firms needed to carry out the objectives of this organization.
- Hearing appeals of the Ethics & Grievances trial board decision.

AP 21.1 ***NSA DIRECTOR***

The NSA State Director shall become an ex-officio member of the board if the NSA State Director is not an active member in good standing of MSA.

AP 21.2 ***BOARD MEMBER – AT – LARGE***

- A. The Board Members-at-Large are elected at the annual convention. The nominating committee shall nominate at least one candidate for each vacancy. A majority vote is needed to fill each vacancy.
- B. Board Members-at-Large shall be elected for a two year term.
- C. Board Members-at-Large cannot serve more than two consecutive terms.
- D. In the event of a vacancy, the president shall appoint an Active member in good standing to fill the unexpired term.

- E. Board Members are expected to attend all scheduled board meetings. After Two (2) unexcused absences the President will call on the members to determine whether or not the member will be able to complete their term or should be replaced. (BOD 5/08)
- F. Attendance at MSA sponsored events by all board members, while not mandatory, is expected. If a board member is unable to attend, they must alert the Secretary and the board member in charge of the event. This will ensure that there will be a sufficient number of board members available to help manage the event. (BOD 5/08)
- G. All members of the Board of Directors must make their presence known at **Board** meetings and MSA Sponsored events. This will be done in two (2) distinct manners; 1) report to the Secretary or Event Manager upon arrival, 2) wear MSA issued name tag, bearing name and current board membership or officer status. Failure to wear the proper name tag may be subject to a fine determined by the Board at the initial board meeting of each fiscal year (BOD 5/08)

AP 21.3 ***CHAPTER BOARD MEMBERS***

- A. The Chapter Board Members are elected by each chapter before the annual convention.
- B. Chapter Board Members shall be elected for a one year term.
- C. Chapter Board Members cannot serve more than four consecutive terms.
- D. In the event of a vacancy, that chapter shall select another individual, at its earliest opportunity, to fill the unexpired term.
- E. Board Members are expected to attend all scheduled board meetings. After Two (2) unexcused absences the President will call on the member to determine whether or not the member will be able to complete their term or should be replaced. (BOD 5/08)
- F. Attendance at MSA sponsored events by all board members, while not mandatory, is expected. If a board member is unable to attend, they must alert the Secretary and the board member in charge of the event. This will ensure that there will be a sufficient number of board members available to help manage the event. (BOD 5/08)
- G. All members of the Board of Directors must make their presence known at **Board** meetings and MSA Sponsored events. This will be done in two (2) distinct manners; 1) report to the Secretary or Event Manager upon arrival, 2) wear MSA issued name tag, bearing name and current board membership or officer status. Failure to wear the proper name tag may

be subject to a fine determined by the Board at the initial board meeting of each fiscal year. (BOD 5/08)

AP 21.4 **BOARD MEETINGS**

The Board of Directors shall meet at least three times each year with at least fourteen (14) days notice given to each board member. The president may hold any additional board meetings felt necessary for carrying out the objectives of the organization provided that fourteen days notice be given. If at least seven board members request a special Board of Directors meeting, the president shall immediately call a Board of Directors' meeting and give at least five (5) days notice to all board members.

AP 21.5 **QUORUM**

Fifty percent of the members of the Board of Directors shall constitute a quorum at any regular or special meeting.

AP 21.6 **EMAIL BALLOTS**

The Board of Directors may transact business by email by voting on proposals emailed to them by the Administrative Office, which are to be returned within five (5) days. If within five (5) days, a majority of the Board of Directors have sent, in an email to the Administrative Office, their vote in favor of such proposal, the proposal shall be deemed to have been adopted. (BOD 5/08)

AP 21.7 **TELEPHONE CONFERENCE CALLS & WEB MEETINGS**

Upon approval of the president, the Board of Directors may transact business by a telephone conference call or web meeting. Each board member shall vote, after discussion, by roll call of the secretary, or such person appointed by the president in the secretary's absence. The proposal shall be deemed to be adopted if a majority of the votes are in favor of such proposal.

AP 21.8 **PROXIES**

Proxies will not be allowed. Motions are passed by a simple majority of the voting members present, provided a quorum is maintained, unless otherwise required by the bylaws.

AP 21.9 **TRAVEL**

All scheduled board meetings will be held in a mid-state location, unless the meeting is scheduled in conjunction with a function, such as Convention or help per AP 21.7

AP 21.10 ***NSA CANDIDATES***

Candidates for NSA office are required to send a letter stating their candidacy to Board Members. Candidates will not be present in the Board room during open discussion of their candidacy. **(BOD 6/87)**

AP 21.11 ***MIAPAC APPOINTMENTS***

The MSA Board of Directors shall appoint the MIAPAC Board of Directors in accordance with the MIAPAC Bylaws.

AP 22.0 ***ACCOUNTANT- MERGED WITH AP 20***

AP 23.0 ***ORGANIZATIONAL CHART***

The President shall design and publish an organizational chart, within thirty (30) days of taking office, using the following guidelines:

- A. The chart is to provide for open communications,
- B. The chart provides for the training of officers, and
- C. The officers should not serve as the committee liaison consecutively.

AP 24.0 ***FINANCIAL AUDIT***

The financial audit of MSA shall be completed by December 15<sup>th</sup> following the close of the fiscal year.

AP 25.0 ***STANDING COMMITTEES***

- A. The President will appoint, within thirty (30) days following the close of the annual convention, the chairman and at least one member of standing committees provided in the bylaws.
- B. In order to provide for the continuity in the committee structuring, the President shall appoint a member to a three year term to each standing committee. The President may appoint any additional members to serve one year terms on any of the standing committees.
- C. Each committee reports to its liaison, as established by the presidential organization chart, and to the Board of Directors. Committee chairmen will receive notices of the Board of Directors' meetings and should attend or send a written report through its liaison.

AP 26.0 **MEMBERSHIP COMMITTEE**

The membership committee promotes the Society by recommending and implementing policies and programs which will retain and add new members. The committee also:

- conducts membership drives and promotions
- establishes an organized procedure of contacting prospective members.
- oversees membership prospect lists
- examines membership applications and makes recommendations to the board for changes
- develops and approves membership renewal letters, new member packets and other membership related mailings and publications
- surveys the membership as a tool for developing programs that are responsive to member's needs (Should be coordinated with the Long Range Planning Comm)

The ED reviews, approves and signs membership applications and assigns membership status within 7 days of receipt. The ED then forwards applications to chairman.

The chairman shall request a list of successful candidates from the IRS and ACAT Board and notify the AO and secretary. The ED will email members with dues billing annually to remind them to update their credentials on the website.

AP 27.0 **LEGISLATION COMMITTEE**

The Legislation Committee monitors all legislative matters which may affect the profession, disseminates this information to the general membership and encourages legislative action by the Society. The committee also:

- prepares suggested legislation consistent with the objective of the Society for the Board to review.
- helps organize "grass roots" initiatives (example: calling tree)
- researches and prepares testimony regarding issues important to the Society
- informs members about the status of legislation effecting their professional interests
- works with the lobbyists in order to achieve the desired results on MSA's legislative efforts.
- attempts to keep members abreast of issues affecting our clients
- works closely with MIAPAC.

AP 28.0 **EDUCATION**

This committee conducts and promotes educational programs that will enhance the professionalism of membership. The committee is composed of one seminar coordinator for each seminar being offered by the Society during the year. The committee:

- recommends continuing professional education programs, including workshops, seminars or correspondence courses to the Board of Directors for their approval at the last board meeting of the calendar year.
- selects a seminar coordinator for each seminar site
- provides final copies of the contracts, dates, and fee structures to the President, the Administrative Office, and Treasurer
- coordinates seminar arrangements including:
  - contracts with speakers or organizations providing speakers
  - contracts with hotels or other sites
  - Emailing of seminar brochures to members and prospects
  - Data necessary for website
  - arrangement for exhibitors
  - coordination with other state societies
- staff the seminar registration tables
- provide at least 1/3 of total CPE mandatory requirements annually.

AP 29.0 ***CONVENTION***

The annual meeting of the membership shall be referred to as the Annual Convention. The convention shall be held in June of each year. Members shall be notified in writing at least sixty (60) days prior to the opening as to the exact date and place. A quorum shall consist of a majority of the membership present and in good standing. Only active members who have paid their dues for the year ending June 30 may vote at any convention.

The chairman of the convention committee is appointed by the President and is assisted by the chapter officers and members from the convention site area. The duties of the committee are as follows:

- evaluate and select a hotel site in the convention area.
- contract with the hotel for meeting rooms, meals, sleeping room blocks and special event arrangements
- make necessary hotel arrangements for visiting NSA dignitaries
- coordinate with President on an agenda
- arrange for exhibitors
- arrange for convention publicity and mailings to the members
- arrange for hospitality room and other special events
- arrange for spouse and children's activities
- arrange for convention packets, including:
  - complete convention schedule
  - speaker's outlines
  - officers, committee, and chapter reports
- staff the registration tables.

AP 30.0 ***ETHICS AND GRIEVANCE***

This committee investigates any **written** complaint against any member alleging a breach of ethics against the Society or profession and report their findings and recommendations to the Board of Directors.

The committee shall:

- investigate any **written** complaint or charge filed against a member.
- admonish the member, if the charge is deemed valid, to cease and desist from any activities which constitute a cause for censure, suspension or expulsion (see NSA Code of Ethics, adopted by MSA in full as noted by the MSA bylaws)
- notify the President upon the satisfactory conclusion to any complaints
- upon refusal of the member to cease and desist, the President is notified and shall appoint a trial board in accordance with Article IV, Section 3 of the bylaws.

AP 31.0 ***PUBLIC RELATIONS & SOCIAL MEDIA***

This committee seeks to secure recognition and understanding of the profession of accounting and the standards and activities of the Society. This committee:

- seeks to create media interest in the Society and profession
- prepares programs and materials to achieve its purpose
- writes news releases from the Society including releases for the election of state and chapter officers and MSA seminars and events
- works to build rapport with prospective members, community and civic leaders, educators, legislators, financial organizations, industry and the media

AP 32.0 ***EDITORIAL & WEBSITE***

The editorial committee seeks to secure recognition and understanding of the profession of accounting and the standards and activities of the Society. This committee:

- assemble and prepare material for publication
- have the authority to exclude, revise, headline, rewrite, and otherwise change material submitted for publication, providing that unused material be returned to the writer with explanation
- familiarize themselves with the bylaws of the Society and scrutinize material submitted for publication to preclude the embarrassment to the writer, to the Society or to the general public. If necessary, the editor shall consult with the President for this decision, which shall be final.

AP 32.1 ***OTHER PUBLICATIONS, CORRESPONDENCE, NEWSLETTERS, FACEBOOK AND TWITTER (ALL SOCIAL MEDIA PLATFORMS)***

There shall be an appointed media coordinator who will be responsible for putting together a recurring website section that features short reviews or highlights of new resources, tax information, accounting information, projects, seminars, member highlights, miscellaneous news, or other areas with a goal of providing current awareness for professional development, information dissemination and entertainment. Seminars not sponsored by MSA shall not be advertised in the newsletter website. Every effort will be made to assure the accuracy and timeliness of the content provided.

At this time, we have an active presence on Facebook with plans to create for and promote MSA with all other social media platforms in a professional manner.

AP 33.0 ***LONG RANGE PLANNING***

This committee looks toward the future to guarantee that the Society does not lose purpose or meaning for the benefit of the membership. This committee:

- reviews all Society policies, programs, and services to determine their merit and continuance
- recommends new policies, programs and services based on the needs and benefits to members
- studies internal administrative procedures for improvements

AP 34.0 ***EXECUTIVE DIRECTOR REVIEW***

This committee is composed of the MSA President, who acts as Chairman, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, Secretary, and Treasurer. This committee:

- reviews annually the contractual agreement of the Executive Director. The agreement and performance report is to be presented to the Board at the board meeting prior to the Fall Accounting Seminar
- reviews annually the performance of the Executive Director
- reports to the Board on the performance of the Executive Director and makes recommendations
- modifies the job description of the director with the approval of the Board.

AP 35.0 ***CONTINUING EDUCATION REVIEW***

This committee solicits, collects and reviews the CPE forms required of active members to determine if these members have maintained the CPE requirements specified by MSA. This committee:

- Emails notices, separately from the dues notice, before fiscal year end to those members requiring CPE
- evaluates the content of responses
- contacts delinquent (CPE) members personally by phone
- notifies the secretary of non-complying members
- audits a random selection of at least 5% of any given reporting period

AP 36.0 ***ELECTIONS AND CREDENTIALS***

This committee shall certify to the annual convention a list of active members eligible to vote. This committee also prepares, distributes, collects, and tallies ballots as required for annual meetings.

AP 37.0 ***ASSISTANCE***

The Assistance Committee provides a network of professional support to MSA members in the event of permanent or temporary disability or death.

Definition of Assistance:

Assistance is defined (but not limited to) the following:

To a Member, their Spouse or to other persons as determined by the Assistance Committee for any of the following:

Death

Disability - Permanent or Temporary Illness

Any other situations as determined by the Assistance Committee

Assistance may be either monetary or in Personal Services.

AP 37.1 ***STRUCTURE OF THE COMMITTEE***

The committee will consist of the Chapter Presidents and the President of the Society. The Chapter President may appoint a member of his Chapter to serve in his capacity. Local chapters shall serve as the first line liaison for assistance to its members.

AP 37.2 ***ASSISTANCE TO A MEMBER:***

Upon receipt of knowledge of a member who may need assistance the local Chapter President shall be contacted. The Chapter President shall notify the Society President.

AP 37.3 **PERSONNEL ASSISTANCE:**

The Society encourages members to enter into assistance agreements with other members of the Society. But due to legal restrictions the Society cannot provide direct or indirectly personnel assistance to its members.

AP 37.4 **MONETARY ASSISTANCE:**

If it is determined that monetary assistance is needed then the Chapter President shall ask the Society President to call a meeting of this committee.

This meeting may be held in person, by telephone and/or email as the Society President may direct.

The committee by Majority vote may authorize a cash payment up to \$ 500 for any one member assistance without MSA Board approval.

The maximum amount that this committee may authorize in any one year is \$ 1,000. This shall be a yearly budget item shown as an extraordinary expense and if not spent within the fiscal year shall not carry over to the next fiscal year.

AP 38.0 **SCHOLARSHIP**

MSA Scholarships have been temporarily suspended since 1994. Scholarships will be awarded in cooperation with the National Society of Accountants. **(BOD 8/93)**

AP 38.1 **SCHOLARSHIP ENDORSEMENT**

The Board of Director has endorsed the establishment of an MSA Scholarship Fund to which contributions can be made from time to time providing for deserving students to a two-year and four-year institution who have indicated a desire to enter the profession of public accounting.

AP 38.2 **CRITERIA**

- A. Candidates will be selected on the basis of academic attainment, financial needs and demonstrated leadership ability – with the element of financial need given strong emphasis.
- B. Candidates must be majoring in accounting, and must be either entering as junior or senior in a four year program or a second-year student in a two-year program.
- C. Members of MSA, their family, and/or their staff should be considered first for the scholarship over other prospects of equal qualifications, under A & B.

AP 38.3 ***A. CLYDE ROHRS MEMORIAL FUND***

- A. The name of the fund shall be the A. Clyde Rohrs Memorial Fund **(BOD 12/86)**
- B. Scholarships may be given in honor of individuals chosen by the committee with the approval of the board.

AP 38.4 ***RUBY BRUNER SCHOLARSHIP***

This scholarship was suspended and all funds moved to the A. Clyde Rohrs Scholarship Fund.

AP 38.5 ***SCHOLARSHIP PAID FROM THE OPERATING FUND***

The scholarship awarded by MSA shall be budgeted and paid from the operating funds of MSA until such time the scholarships can be paid from the earnings of the scholarship corpus.

AP 38.6 ***EARNINGS OF THE FUND***

The earnings of the A. Clyde Rohrs Memorial Scholarship Fund shall become corpus until such time as the annual earnings are sufficient to fund the scholarship awarded. **(BOD 7/90)**

AP 38.7 ***AUTOMATIC STUDENT MEMBERSHIP***

Recipients of MSA scholarships will automatically be student members of MSA for one year. **(BOD 1/09)**

AP 39.0 ***NOMINATING COMMITTEE***

AP 39.1 ***APPOINTMENT OF THE NOMINATING COMMITTEE***

No later than the convention the president shall appoint and publicly announce a nominating committee during the opening business session. In the case of a virtual annual meeting, this committee will be appointed no less than 30 days prior to the annual meeting to allow time for all candidates to let the committee know of their desire to hold an office.

AP 39.2 ***COMPOSITION OF NOMINATING COMMITTEE***

The nominating committee shall be comprised of seven (7) Active members; one from each chapter represented at the annual meeting and to include at least three past presidents of MSA.

AP 39.3 ***DUTIES OF THE NOMINATING COMMITTEE***

It is the duty of the nominating committee to nominate at least one Active member, in good standing, for each vacant office.

AP 39.4 ***PROCEDURE OF THE NOMINATING COMMITTEE***

- A. The committee shall withdraw to an announced area and shall convene in closed session, of not more than one hour, for the purpose of organizing itself and acquainting itself with its immediate responsibilities.
- B. At the conclusion of its organization session, the committee shall open its meeting to any Active member, in good standing, for the purpose of receiving recommendations for the various offices under consideration.
  - 1. Each person wishing to address the committee must register with the chairman at the beginning of the open session.
  - 2. A minimum of ten (10) minutes shall be given to each person wishing to address the committee.
  - 3. It is the responsibility of the Nominating Committee to explain to each candidate the duties as a board member-at-large per AP 21.2 E, F & G and chapter board members per AP 21.3 E, F & G.
- C. At the end of the open session, the committee shall again go into closed session for the final deliberation.
- D. The committee shall make the nominating report to the entire convention at the next regular session.

AP 39.5 ***CANDIDATES FOR OFFICE***

Each member wishing to be considered by the Nominating Committee for an elected position should present themselves at the Annual Meeting or if unable to attend the convention, may write & mail or email a letter to the current MSA President. This letter will be given to the Chairman of the Nominating Committee for review by such committee during their deliberations. **(BOD 08/08/16)**

AP 40.0 ***CHAPTERS***

- A. Any group of six (6) or more members of the Missouri Society of Accountants may, upon application to and approval by the Board of Directors, organize and form a local chapter in accordance with the following guidelines:
  - 1. A present Chapter acts as a sponsor for the group.
  - 2. A Chapter member is selected as moderator, along with a few present members from the area to get it going.

3. The Administrative Office provides a mailing list of all practitioners in the area to invite them to attend and join.
  4. The majority of the sponsoring Chapter approves of the sponsorship and assists in its initial expenses.
  5. The group should be in operation at least one full year before chapter status may be considered AND have at least 40% (minimum of eight) of their members qualified for ACTIVE status in MSA.
  6. Upon Board approval, the application for a Chapter Charter be presented at the annual convention and be ratified by the majority in attendance.
  7. Group meetings cannot conflict with the sponsoring Chapter meeting night or the Society's scheduled events.
- B. All chartered chapters shall abide by the Constitution and Bylaws of the Missouri Society of Accountants.
- C. All Chapters will support the programs of the Missouri Society of Accountants.
- D. All chapters shall organize, elect officers, and engage in programs beneficial to their chapters as long as those programs are not in conflict with the aims and objectives of the Missouri Society of Accountants.

AP 40.2 ***REVOCATION OF A CHAPTER CHARTER***

The Board of Directors may recommend to the membership at a duly constituted convention the revocation of a chapter charter and the reassignment of its members for any of the following reasons:

- A. The local chapter has violated the Constitution and Bylaws of the Missouri Society of Accountants.
- B. The local chapter's membership has fallen below five members for a period of two consecutive years.
- C. The local chapter has taken action or programs in conflict with the aims and purposes of the State Society.

AP 41.0 ***MSA EVENTS***

Each year MSA provides seminars and educational opportunities to enhance member's professionalism and strengthen the organization.

The Education Committee is responsible for planning and conducting MSA State Seminars with assistance from the Administrative Office.

AP 41.1 ***COMPLIMENTARY REGISTRATION***

- A. The MSA President receives complimentary registration and lodging at the MSA Annual Meeting. **(BOD 9/92)**
- B. No other complimentary registration and lodging shall be given to an MSA event due to committee membership or office held without prior board approval. **(BOD 9/92)**
- C. Invited NSA Representatives will receive complimentary registration to the MSA annual convention.

AP 41.2 ***MSA MEMBERS AS SPEAKERS***

Speakers shall not receive complimentary registration and/or lodging unless specified in the procedures of that event.

AP 41.3 ***DIFFERENTIAL BETWEEN MEMBER AND NON-MEMBER FEES***

- A. Non-member price, prior to discounts, shall be \$50 higher than member price unless contractual agreements with cosponsors specifies otherwise.
- B. Allow Education Committee to have other means than above to achieve a differential in price, other than a cash discount. **(BOD 10/94)**

AP 41.4 ***EMPLOYEES OF MEMBERS***

Employees of MSA members shall receive registrations to MSA sponsored events at the member rate.

AP 41.5 ***BADGES***

The Administrative Office will prepare the badges for the MSA Seminars. When doing virtual meetings, your user name should be listed “first-last”.

AP 41.6 ***CPE CERTIFICATES***

The Education Committee will prepare the CPE Certificates for distribution at the seminars or be emailed if the seminar is virtual.

AP 41.7 ***SEMINAR REGISTRATIONS***

The Administrative Office will process all seminar registrations (unless otherwise in agreements with cosponsoring organizations). A list of registrants will be provided to the registration desk volunteers.

AP 41.8 ***REFUND POLICY***

A. MSA's refund policy is as follows:

1. If Administrative Office is notified at least three (3) business day prior to the seminar, there will be a 100% refund less the cost of materials and shipping.
2. No refund within three (3) business days of the seminar.

B. Materials will be shipped to no-show and individuals requesting a refund.

C. Exceptions to this policy will be made by the Education Chairman on a case by case basis.

AP 42.0 ***ACCOUNTING PROFICIENCY SEMINAR***

AP 42.1 ***SEMINAR PLANNING***

The Education Committee plans the following year's seminar at the conclusion of the current year's seminar. Topics are selected based on the attendees' evaluations and recommendation by the Education Committee.

The Education Committee, with advice from the seminar coordinator, develops a budget and planning schedule to be submitted to the Board for endorsement at the last board meeting of the calendar year.

AP 42.2 ***SEMINAR PLANNING SCHEDULE***

Following is a planning schedule for the MSA Accounting Proficiency Seminar with a recommended sixteen (16) hours of accounting related topics.

-seminar coordinator selects volunteers for help with registration assistance and hotel coordination.

-December- contacts hotel by the end of November concerning large meeting and "break out" rooms, sleeping room block, small meeting rooms for other MSA functions as needed

-December- speakers selected and contacted

-April/May- dated and topics promoted in newsletter

-June/July- registration brochure(s) mailed

-September 1- speaker material received

- Mid-September- packets assembled
- confirmations mailed to paid attendees from Administrative Office
- One Week in Advance- provides hotel with final count of attendees
- One Week in Advance- checks arrangements for speaker's platforms, microphones, and other facilities arrangements
- assigns workshops groups (one group is designated as a smoking group)

AP 42.3 ***BROCHURE***

The Accounting Proficiency Seminar brochure is to be emailed to the membership and prospect lists in June or July. The brochure specifies the schedule of events, the speakers and the topics, number of continuing education hours, and a registration form. The registration form explains the hotel rates, room block cutoff dates and a phone number for room reservations.

The Administrative Office will provide membership and prospect mailing labels and/or email lists. Mailings will be handled by the Seminar Coordinator and volunteers.

AP 42.4 ***PACKETS***

The Accounting Seminar Coordinator is responsible for the assembly of the packets which shall include speaker's materials and flyers for upcoming seminars. Membership information should be supplied to all nonmember attendees.

AP 42.5 ***EXHIBITORS***

Exhibitors are not included in the Accounting Proficiency Seminar.

AP 42.6 ***REVIEWING OF THE BILLS***

The Education Committee Chairperson is responsible for reviewing and approving any bills connected with the seminar (including the hotel and speakers bills) before submitting the invoices to the treasurer for payment.

AP 42.7 ***BADGES***

See AP 41.5

AP 42.8 ***CPE CERTIFICATES***

See AP 41.6

AP 42.9 ***MSA MEMBERS AS SPEAKERS (ACCOUNTING SEMINAR)***

MSA members, as speakers at the accounting seminar, shall receive complimentary registration.

AP 43.0 **1040 TAX SEMINARS**

The Education Committee is responsible for planning and conducting the 1040 tax seminars.

With information provided by the seminar evaluations and financial reports, the committee develops a seminar plan that includes seminar choices, locations, seminar providers and a preliminary fee structure. This plan is presented to the Board at the last board meeting of the calendar year for the coming year.

When the plan is approved, the tax seminar coordinators will provide to the Education Committee Chairman, the President, the Treasurer, and the Administrative Office of the following:

- a planning schedule
- a proposed budget
- a list of volunteers
- a copy of the contracts with seminar providers (to be signed by the President)
- a coordinator for each site

AP 43.1 **SEMINAR PLANNING**

As soon as the seminar plan for the year is approved by the Board of Directors, the tax coordinators will obtain draft contracts from the hotels. The tax seminar site coordinator may sign the hotel contracts and provide copies to the MSA President, Treasurer, Education Committee Chairman and Administrative Office.

The tax seminar site coordinator should appoint volunteers for the following roles:

- exhibitor coordinator
- registration desk staff
- hotel coordinator

AP 43.2 **SEMINAR PLANNING SCHEDULE**

Following is a sample planning schedule for the fall/winter tax seminar with a recommended sixteen (16) hours of tax related topics:

- December- seminar plan approved by Board
- December 15- ask seminar providers for sample contracts and scheduled availability
- December 15- obtain sample contracts and costs from hotel
- January 1- if cosponsoring seminars with other NSA affiliated organizations, obtain agreement regarding financial, administrative and other areas of cooperation.

- January 15- planning schedule, budget, list of volunteers and hotel contracts sent to Education Committee Chairman for approval and signature.
- April 20- final hotel arrangements made and dates established for inclusion in the newsletter
- May 20- letters, seminar schedule, and contracts sent to potential exhibitors by AO
- July 15- seminar brochures emailed to members and prospects
- August 30- final arrangements made with hotel
- September- second mailing
- Three weeks before seminar- provide attendance numbers for book orders
- One week before seminar- confirm attendance figures with hotel for meal counts. Check room arrangements (microphones, speakers' platform etc. with hotel)

AP 43.3 ***BROCHURE***

The Education Committee, as part of the planning schedule will determine if it will develop its own brochure of all MSA seminars, use brochures provided by the seminar provider, or both.

The brochure specifies seminar topics, times, registration forms, information on the hotel room block, a phone number for the hotel, and the number of continuing professional education hours offered.

The Administrative Office will provide membership and prospect mailing labels or email addresses.

AP 43.4 ***EXHIBITORS***

The Administrative Office shall provide an updated list to all seminar coordinators on a monthly basis until four weeks before the seminar when the list should be updated weekly, or as contacts are received. The committee should mail confirmation letters as soon as the contracts are received.

Arrangements should be made with the facility to provide one table (six to eight foot table tops with skirts) for each exhibitor in an area where breaks will be served. Exhibitors may attend seminar sessions. Lunch for one representative of each company is included in the exhibitor's fees.

Exhibitors will be mailed a list of seminar attendees no later than 4 weeks after the event.

AP 43.5 ***PACKETS***

Special packets of MSA membership information will be included for all nonmember attendees.

AP 43.6 **REVIEWING OF THE BILLS**

See AP 42.6

AP 43.7 **BADGES**

See AP 41.5

AP 43.8 **CPE CERTIFICATES**

See AP 41.6

AP 44.0 **MSA CONVENTION**

The annual meeting of the membership shall be referred to as the annual convention. It is held the last complete weekend in June (Thursday thru Sunday). Membership shall be notified at least sixty (60) days prior to the meeting. Notification may be via the "Missouri Independent Accountant."

AP 44.1 **SEMINAR PLANNING**

The membership shall select at the annual convention the site for the annual convention to be held two years in the future.

The MSA President chooses the Convention Chairmen, who then chooses committee members to assist in the following functions: exhibitor recruitment and arrangements, hotel arrangements, social activities, seminar speakers, brochures, packets, and other areas as needed.

AP 44.2 **SEMINAR PLANNING SCHEDULE**

- September 1- select hotel site for convention and obtain contracts for board approval at the September Board meeting. Contract should include:
  - large meeting room space for general session
  - block of sleeping rooms at a reduced rate to be available for at least two weeks before convention
  - hospitality suite area
  - space for exhibitors
  - arrangements for special social activities
- September- a preliminary Convention budget should be available for Board review
- October 1- invitation to NSA officer to attend
- December 15- convention announcement for the website.
- January 1- final list of speakers and topics
- March 1- development of preliminary Convention schedule of events for approval by committee

- April 20- registration form sent to website Committee for inclusion on the website.
- April 30- Convention Announcement- including events, registration forms, hotel information, room reservation forms- completed for committee review and emailing to membership
- May 1- request officers and committee reports for packets
- May 15- list of active members sent from Administrative Office to the Secretary for business meetings
- June 5- final convention program prepared
- June 10- final arrangements with hotel
- June 15- packets of final programs and officer committee reports prepared for attendees
- 3 days before- final attendance counts to hotel

AP 44.3 ***CONVENTION ANNOUNCEMENT***

The convention announcement is developed by the Convention Committee and emailed to members by April 30.

The convention announcement includes a preliminary list of events, information on additional social activities, registration form, and hotel information including rates, room discount, cutoff date and telephone number. Member and spouse registration rates, as well as activity fees, are included in the announcement.

A registration form is also included on the website no later than April 20<sup>th</sup> with a schedule of events.

AP 44.4 ***CONVENTION AGENDA***

The convention agenda is planned by the MSA President.

AP 44.5 ***CONVENTION ROTATION SCHEDULE***

The chapter rotation is removed from the Policy & Procedures manual. The convention committee will determine the location of the convention. (BOD 6/25/06)

Should a chapter not desire to host the annual meeting when their rotation comes around, written notification must be given to the MSA President at least eighteen (18) months in advance. The President in turn notifies the next chapter on the rotation schedule so that plans can be started.

AP 44.6 ***EXHIBITORS***

The Administrative Office will send a letter, a convention announcement and a sample contract to potential exhibitors by the end of March. The exhibitor coordinator will

arrange for tables, electrical outlets, security and other items with the hotel. The committee should mail out confirmation letters as soon as contracts are received.

The exhibitor's fee includes continental breakfast (if provided with member registration), refreshment breaks, and lunch for one exhibitor. Additional meal tickets are available at cost.

Exhibitors are a good source for attendance prizes.

Exhibitors will be emailed a list of convention attendees by July 15.

**AP 44.7 *REVIEWING THE BILLS***

The Convention Committee Chairman is responsible for reviewing and approving any bills connected with the seminar (including the hotel and speaker bills) before submitting the invoices to the treasurer for payment.

**AP 44.8 *BADGES***

See AP 41.5

**AP 44.9 *CPE CERTIFICATES***

See AP 41.6

**AP 44.10 *HOSPITALITY ROOM***

The hospitality room provides a place for members to get together to meet and socialize. It should be opened on Wednesday evening prior to the opening of the convention.

Since there are no set hours for the hospitality room the following should be taken into consideration:

- It should be closed during banquets and luncheons
- It should remain open until the last member leaves
- It should provide a meeting place for our members and their spouses. Therefore, it should be open during sessions.

The hospitality room should be stocked with a variety of sodas, beers, wine coolers, hard liquor, and snacks.

The hospitality room also provides some entertainment for our members and guests. Therefore, jigsaw puzzles, playing cards or crossword puzzles provide a nice challenge to the members and guests.

**AP 45.0 *MSA LEGISLATIVE DAY- SUSPENDED DUE TO CURRENT STATE LAW (2018)***

Legislative Day is an annual MSA event that serves two important purposes:

- providing an opportunity for MSA members to meet with their legislators and discuss issues important to their practices. All MSA members are encouraged to participate.
- providing a tax seminar for the state legislators and their staff that addresses some of their special tax needs. This seminar should be conducted by MSA members whenever possible.

The Second Vice President is responsible for planning and conducting Legislative Day. The Chairman of the Legislative Committee assists with the selection of speakers and other functions as determined by the Second Vice President.

#### AP 45.1 ***PLANNING***

Legislative Day is traditionally held the third Tuesday in January. Date, time, and room arrangements must be made with the Chief Clerk of the House. Suggested times are 9 a.m., 1 p.m., and 3 p.m.

The following is a planning schedule for Legislative Day:

- August 1- Letter to the Chief Clerk of the House requesting room, date, and times.
- Upon receipt of date- Second Vice President and Legislative Chairman select speakers and topics. Letters are written to speakers. (Must have a date no later than 11/30) Notice of date to be printed in subsequent newsletters.
- Upon confirmation by speakers
  - letter requesting biography and outline
  - invitations prepared for event (put in legislators' mail boxes no later than two weeks prior to event)
  - send information to PR Committee for development of press releases
  - prepare programs for packets. Place programs in legislators' mail boxes one week prior to the event.
  - plan for morning and afternoon refreshments.

#### AP 45.2 ***PACKETS***

The Legislative Day Committee may provide packets or CD's including:  
-speakers' outlines and any other pertinent information as needed. (BOD 1/09)

Packets are put in envelopes labeled with each legislator's name. They are placed in boxes outside the Capitol seminar room for distribution by members. Any packets not distributed by the end of the day will be delivered to the legislators through the House and Senate mail rooms.

After Legislative Day is complete, thank you letters will be sent, by the Second Vice President, to the Clerk of the House, the speakers, and any volunteers who assisted.

The Administrative Office supplies current labels of Missouri State Legislators, places the announcement on the website and follows up with additional packets to any Legislators who requests them.

AP 45.3 ***INVITATIONS AND PROGRAMS***

The 2<sup>nd</sup> Vice-President is in charge of printing and distribution of the invitations and programs. See examples in Appendix A.

AP 46.0 ***OTHER SEMINARS***

The Education Committee is responsible for planning and conducting other potential seminars sponsored by the Missouri Society of Accountants including, but not limited to:

- EA Seminar
- Partnership/Corporation Seminar
- ACAT Seminar
- Practice Management Seminar

With information provided by the seminar evaluations and financial reports, the committee develops a seminar plan that includes seminar choices, locations, seminar providers and a preliminary fee structure. This plan is presented to the Board at the last board meeting of the calendar year for the coming year.

When the plan is approved, the seminar coordinators will provide to the Education Committee, the President, the Treasurer, and the Administrative Office the following:

- planning schedule
- proposed budget
- list of volunteers
- copy of the contracts with seminar providers (to be signed by the President)
- coordinator for each site

AP 46.1 ***SEMINAR PLANNING***

As soon as the seminar plan is approved by the Board of Directors, the coordinators will obtain draft contracts from the hotels. The seminar site coordinator may sign the hotel contracts and provide copies to the MSA President, Treasurer, Education Committee Chairman, and Administrative Office.

The seminar site coordinator should appoint volunteers for the following roles:

- exhibitor coordinator
- registration desk staff
- hotel coordinator

AP 46.2 ***SEMINAR PLANNING SCHEDULE***

Following is a sample planning schedule

AP 46.3 ***BROCHURE***

See AP 43.3

AP 46.4 ***EXHIBITORS***

Exhibitors shall be invited to participate in the seminar at the discretion of the seminar coordinator and then in accordance with AP 43.4.

AP 46.5 ***PACKETS***

See AP 43.5

AP 46.6 ***REVIEWING OF BILLS***

See AP 42.6

AP 46.7 ***BADGES***

See AP 41.5

AP 46.8 ***CPE CERTIFICATES***

See AP 41.6

AP 49.0 ***COMMITTEE DAY***

AP 50.0 ***LEADERSHIP CONFERENCE***

An annual Leadership Conference provides chapter officers with an opportunity to share ideas on fulfilling the MSA mission statement through the local chapter and on increasing membership. Instruction may be given on MSA programs, budget, or other matters. The Second Vice President is responsible for the budget of the Leadership Conference for the year following his/her term. The First Vice President is responsible for the planning and execution.

AP 50.1 **BUDGET**

The Second Vice President will submit a budget request to the Budget Committee by June 1 (or earlier, if required by the Budget committee chairman) for the Leadership Conference of that year. Therefore, the Second Vice President must form a concept for the meeting, such as a dinner meeting, travel, guest speaker, etc.

AP 50.2 **PLANNING**

To be most effective, the greatest possible number of chapter officers should attend. Holding the conference in conjunction with another MSA event, such as the Accounting Seminar, increases attendance. The conference must be well-planned. A lack of planning reflects poorly upon MSA and wastes the time of key people.

No less than sixty days before the event, the Vice-President should contact the coordinator of that event's schedule. Leadership Conference should not conflict with any education sessions, or Board of Directors meeting.

The Vice-President will contract with the facility to provide meals, refreshments, meeting room, etc. unless the event coordinator agrees to handle such arrangements. There should be a separate invoice for the event for budget and reporting purposes. The accepted budget for the year should be reviewed to avoid expense overruns.

No less than thirty days before the conference the Vice-President will invite each officer of every chapter to the function. The invitation should include the agenda for the conference. The Vice-president should solicit and consider any additions or other suggestions for the conference from the chapter officers. This is their conference and should reflect their needs.

AP 50.3 **EXECUTION**

The format is flexible and responsive to the expressed or perceived needs of chapter officers. Past conferences have included loosely structured dinner conversation, presentations on parliamentary procedures, and handouts from NSA Leadership Conference, self-teaching quizzes, and motivational speakers. However, any conference should allow for the guided exchange of ideas among chapter officers and suggestions from them on the management of MSA.

AP 50.4 **FOLLOW-UP**

The Vice-President will submit all bills within ten days to the Treasurer for payment and will insure that recommendations from the conference are brought to the next board meeting or to other responsible officers. If handouts were used, those useful outside the conference setting will be mailed to non-attendees. If questions were asked that were unanswered, a response should be made to all. A summary should be mailed to all

chapter officers. The Vice-President will report to the board the attendance and conduct of the meeting.

AP 51.0 ***POLICY AND PROCEDURES MANUAL***

Board approval is required for changes to and deletions of AP's.

AP 52.0 ***DIRECTORY AND LEGISLATIVE GUIDE***

The Directory and Legislative Guide shall be composed of three (3) sections and kept digitally:

1. MSA Organizational Structure
2. Membership
3. Constitution, Bylaws & Ethics

AP 52.1 ***MSA ORGANIZATIONAL STRUCTURE***

This section of the Directory and Legislative Guide shall be composed of:

- a) Founders
- b) Officers
  1. Photographs
  2. Biography on President
- c) NSA State Director & NSA Governor Photographs
- d) Board of Directors
- e) Past Presidents
- f) Past Presidents' Awards
- g) Outstanding Chapter Presidents
- h) A. Clyde Rohrs Membership Award
- i) Ruth Moody Outstanding Committee Award
- j) Board of Director's Cup
- k) Chapter Officers
- l) Standing Committees
- m) Special Committees
- n) CPE Requirements

AP 52.2 ***MEMBERSHIP DIRECTORY***

The membership section of the directory shall list the members name; business name (if provided); address; business, home, and fax telephone numbers; chapter affiliation and credentials of active members in the following format:

Last name, First name (Credentials)	Business telephone
Business Name	Fax number
Address	Home telephone

City, State, Zip  
(Email will be hidden on website for privacy)

Chapter Affiliation

AP 52.3 **CONSTITUTION, BYLAWS- ETHICS**

This section contains the Constitution, Bylaws and Code of Ethics of the Missouri Society of Accountants.

AP 52.4 **TIME OF DISTRIBUTION**

A. The following sections are to be updated electronically by November 1: **(BOD 12/14/94)**

1. MSA Organizational Structure
2. Membership Directory
3. Constitutional, Bylaw & Ethics

B. The membership directory section shall use a cutoff date of August 31 for the membership roster.

AP 52.5 **UPDATES**

It is the responsibility of the Executive Director to provide timely updates.

AP 53.0 **LETTERHEAD**

The printing of the letterhead shall be the responsibility of the Executive Director. It is to be printed as soon after the convention as practical. The letterhead shall include the following:

- A) MSA logo
- B) Address of Administrative Office
- C) MSA telephone number (1-810-959-IASM(4276))
- D) Listing of the Board of Directors on the left side of the letterhead with their appropriate designation
- E) Listing of the Executive Director (at the top of the Board of Directors listing) with title and telephone number **(BOD 08/08/16)**

AP 54.0 **LOGO**

The following circular logo is adopted as the sole approved logo for future purchases of supplies and printing. **(BOD 5/91)**

AP 55.0 **REIMBURSABLE EXPENSES**

A. Event expenses that are to be reimbursed to a MSA member must meet the following criteria:

4. Approved by the committee chairman
5. Submitted within thirty (30) days of the event
6. Accompanied by an expense voucher showing date, type of expense and amount
7. Copies of any receipts attached to expense voucher

B) Other budgeted expense:

1. Submitted within thirty (30) days after the close of the fiscal year
2. Accompanied by an expense voucher showing date, type of expense and amount
3. Copies of any receipts attached to expense voucher

AP 55.1 ***PHOTO COPY EXPENSE***

Photo copies are to be reimbursed at a rate not to exceed 15 cents a copy. **(BOD 6/09)**

AP 55.2 ***MILEAGE REIMBURSEMENT***

Mileage reimbursement shall not exceed the IRS allowance.

AP 56.0 ***MAILING LISTS***

- A) The mailing list will be given, upon request, to the committee chairs in the performance of their duties or to any MSA member with the approval of the President.
- B) The sale of the mailing list shall be with the approval of the President. The sale price of the mailing list shall be no less than the cost of its production.
- C) Business Associates shall receive one free mailing list. **(BOD 8/96)**

AP 57.0 ***RESTRICTED FUNDS***

AP 57.1 ***DEFINITION OF LEGAL DEFENSE FUND***

Fund is to be used solely for legal fees in defense of the right of non-CPA accountants to perform reviews and compilations' and to use the terms of accountant and accountancy. **(BOD 8/08/97)**

AP 100.0 ***EXECUTIVE DIRECTOR***

AP 101.0 ***JOB DESCRIPTION***

The Executive Director maintains an “Administrative Office” and shall perform the duties referenced in the Executive Director Agreement in Appendix A.

AP 102.0 ***GENERAL***

- A) The Executive Director is under the authority of the President of MSA. The following policies and procedures are to be followed by the Executive Director in the performance of his/her duties. If clarification is needed, or a conflict arises, the Executive Director will look to the President for clarification or resolution.
- B) The Executive Director shall maintain an appropriately equipped Administrative Office.
- C) Executive Director cannot serve as an officer of MSA **(BOD 6/26/97)**

AP 103.0 ***DEFINING EXECUTIVE DIRECTOR AND ADMINISTRATIVE OFFICES***

- A) The term Executive Director (ED) refers to the individual who contracts the position of Executive Director. The ED performs duties at the direction of the MSA President and per ED agreement.
- B) The term Administrative Office (AO) refers to the office of the Executive Director. The AO consists of the ED’s staff and works under the direction of the ED.

AP 104.0 ***MEMBERSHIP***

- A) The Executive Director shall maintain a current membership directory per AP 52 and additional membership information on the data base as the organization deems pertinent.
- B) The ED shall maintain permanent record of members at year end (6/30). **(BOD 5/06/95)**
- C) The ED shall issue membership certificates and forward to the Secretary for signature or electronic signature within 48 hours of receiving the fully paid dues.
- D) The ED shall mail signed certificates to members within 48 hours of receiving signed certificate.
- E) The ED shall bill or E-Bill dues on May 1, July 1, and August 1, in accordance with AP 10.4a. **(BOD 11/21/97)**

MSA is to collect the first \$15.00 of chapter dues with the states dues and the chapter shall bill its own members for any additional chapter dues. **(BOD 12/14/94)**

- F) The ED shall relay information to the membership chairman and chapter Presidents or designated representative regarding the following:
  - 1. New members (monthly basis)
  - 2. Retention of members (monthly, July- Sept.)
  - 3. Prospective members
  - 4. Provide mailing labels or email lists in accordance with AP 56.0.
- G) The ED shall collect dues, make deposits and provide the Treasurer a detailed record of the dues collected and deposited.
- H) The ED shall collect and mail to the Treasurer of MIAPAC voluntary contributions for MIAPAC.

AP 105.0 ***EDUCATION***

A) Member Discount:

Discounts are available for current dues paid members.

B) Seminar Registrations

- 1. The AO is to provide mailing labels or email list to the Education Chairman or their designee for seminar registration forms sent by the committee.
- 2. The AO is to familiarize themselves with the seminar dates and times to answer any questions from call-ins. The AO also provides telephone answering service and refers any problems to the Education Chairman.
- 3. The Education Committee is to provide the AO with extra copies of the event brochures. The AO will mail out brochures to call-ins.
- 4. The AO is to receive all monies for seminars, record receipts, and deposit in a timely manner. The AO is to obtain registrant's PTIN and prepare alphabetical list of attendees and update the Education Chairman weekly of the number of attendees prior to the seminar. The AO will not receive monies for seminars under agreements with other state organizations.
- 5. The AO shall double check all registrations. If the registrations are not in agreement with the Education Chairman or do not match deposits, the AO shall write attendees regarding payments and request any differential amount due.

6. The AO shall maintain a list of exhibitors. A letter will be sent annually by May 20<sup>th</sup>, to exhibitors to inform them of seminar schedule for the coming year and the cost of booth rental at these seminars.
7. The AO shall assemble packets for seminars as needed by the Education Committee.
8. The AO will update CPE on IRS website in a timely fashion or with the ACAT board if necessary.