

***VOLUNTEER
POLICIES
AND
PROCEDURES
MANUAL***

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POLICIES AND PROCEDURES

Awards

The Chapter shall recognize, by appropriate awards, CPAs and others who contribute in a significant manner to the accounting profession and/or the community.

Nominations will be solicited to select qualified recipients of the following awards:

- **OUTSTANDING SERVICE:** Awarded for distinguished service to the Chapter at the local and state level.
- **HONORARY FELLOW:** Long term outstanding service to our Chapter
- **OUTSTANDING COMMITTEE CHAIRMAN:** Awarded for project planning and control, leadership, creativity, initiative, and respect; goes to the committee chairman who fulfills and exceeds committee goals and charge
- **DISTINGUISHED PUBLIC SERVICE:** Recognition for outstanding community service
- **YOUNG CPA OF THE YEAR:** This is an individual who has made a significant contribution to the profession and is 39 years of age or younger

Nominations for awards shall be solicited from the Board of Directors and members-at-large through announcements in Chapter newsletters. The Board of Directors shall approve all award selections.

President's Special Award: The President's Special Award is presented by the Chapter President to honor members who have performed an extraordinary service to the Chapter in a given year. It is presented when another Chapter award does not provide recognition.

The Chapter President is responsible for selecting recipients of the President's Special Award(s) and may ask for recommendations from various Chapter groups or individual members.

Multiple recipients may be designated for the same award only if all possess demonstrably equal qualifications and the criteria does not limit presentation to only one individual. An award should be made only if a qualified person has been identified to receive it; therefore, an award need not be bestowed each year. If multiple nominations are received for one award, the Board of Directors shall select the recipient or recipients.

Nominations for TSCPA awards may be made by individuals, the Board of Directors, or on behalf of the Chapter.

In the event that a member of the Chapter is nominated and receives the TSCPA Honorary Fellow award they will not be charged for state dues or local Chapter dues.

Recognition of All Award Recipients: All award recipients will be acknowledged by a brief account of accomplishments that resulted in receiving the award. Awards and their recipients will be publicized in appropriate Chapter communications. When an award and related activity is considered newsworthy, news releases will be issued to the media.

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Board of Directors

The Chapter *Bylaws* describe the responsibility of the Board of Directors as follows:

- (1) The Chapter shall be governed by a board of Directors who shall have general charge and control of the affairs, funds and property of the Chapter and shall carry out the objectives of the Chapter in accordance with these by-laws.
- (2) The Board of Directors shall have general supervision in the matter of membership in the Chapter and shall perform all other duties described in these Bylaws.
- (3) The Board of Directors shall consist of the following members:
 - (a) the Chapter officers as herein provided, concurrently with their tenure in office;
 - (b) the immediate past president of the Chapter;
 - (c) state directors as herein provided, concurrently with their tenure in office; and
 - (d) four directors at large. Two directors at large will be elected to serve two year terms, with one position to expire each year. Two directors at large will be elected to serve one year terms.

In the event a member of the Chapter is elected a director or officer of the Texas Society of Certified Public Accountants, he shall, during such term of office, be a member of the Board of Directors of the Corpus Christi Chapter.

- (4) The tenure in office of the directors at large shall be concurrent with the tenure of office of the directors of the Texas Society of Certified Public Accountants. A director shall be limited to serving two consecutive full terms. Appointment to fulfill an unexpired term shall not constitute election to a full term of office.
- (5) The resignation of any director shall be effective on the date of acceptance. Absence from two consecutive meetings of the board by any Chapter elected director or officer, or failure of any director to perform his duties as provided herein may be declared by the board of directors to be the tender of his resignation.
- (6) Vacancies in the office of Chapter director at large or extra director of the Texas Society elected by the Chapter shall be filled for the unexpired term by the board of directors at any regular meeting of the board without referring same to the membership as a whole. If the immediate past president resigns, the current President shall appoint a previous past president to assume the duties of past president.
- (7) The Board of Directors shall meet at such time and place as may be specified by the President. A meeting may also be convened by call of at least three of its members, provided that written notices stating the purpose of the meeting is furnished to all Directors at least five (5) days in advance. A majority of the Board shall constitute a quorum. The Board shall keep a record of its proceedings and such record shall be available for inspection by any member of the Chapter at all reasonable times.

Board of Directors Statement of Responsibilities

A member serving on the Board of Directors under *Bylaws* Article IV is expected to sign the Board of Directors Statement of Responsibilities before commencement of his/her current term. Failure to do so could result in reconsideration of the member's service on the Board. (See "Board of Directors Statement of Responsibilities.")

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Budgetary Controls

OPERATIONAL BUDGETS

All expenditures that are not within the current year's budget must be approved in advance by the Board of Directors. The budget may be amended as needed with approval of the Board of Directors.

Chapter Liaison, Expectations of (Excerpt from the *TSCPA Management Agreement*)

TSCPA will appoint one employee as staff liaison to the Chapter. This individual will be responsible for coordinating and supervising all projects and activities, ensuring that they are completed in a timely and satisfactory manner. This person will serve as the liaison between the Chapter and TSCPA in all matters. Corpus Christi Chapter leadership will communicate their expectations and/or problems to the Chapter Liaison, who, in turn, will be responsible for implementation and/or resolving any problems.

The Chapter Liaison will represent the Chapter at all functions typically attended by a medium Chapter executive director/secretary including, but not limited to, Chapter Coordinating Committee and TSCPA Chapter/staff meetings.

While the Chapter Liaison will be responsible for managing the Chapter activities, this individual will also have other staffing responsibilities for the TSCPA. In addition, other TSCPA personnel will also be utilized to perform and carryout specific functions on behalf of the Chapter.

Prior to the end of each fiscal year, Chapter leadership will be asked to provide input into the liaison's personnel evaluation, as well as the overall performance of the various functions on behalf of the Chapter under this agreement, to assist the management of TSCPA in conducting appropriate personnel evaluations and to make any necessary adjustments to the execution of this agreement. Should any interim performance issues arise, Chapter leadership may discuss those issues with TSCPA's Executive Director/CEO. The TSCPA Executive Director/CEO has the primary responsibility for assuring satisfactory implementation of this agreement and that the staffing needs of the Chapter are being properly met. The TSCPA Executive Director/CEO will work cooperatively with the leadership of the Chapter to accomplish that goal.

Chapter/Society Relationship (Excerpt from *TSCPA Volunteer Policies and Procedures Manual*)

TSCPA members are also members of a Chapter. The Chapters complement TSCPA's education of members regarding the Society's overall purpose, goals and objectives. Chapters often locally implement TSCPA-developed programs and services. Chapters also develop and execute a variety of local programs and services that complement those offered by TSCPA.

The Chapters are authorized in the Society *Bylaws* and serve as an important contact with the members. It is desirable that the Chapters develop their objectives and plan their activities with the Society's *Strategic Plan* in mind, and that the Chapter's strategic plan complement that of TSCPA. The activities of the Chapters should be designed to advance the profession and complement the activities of the Society.

TSCPA will refer to all of its local Chapters as the "(geographic location) Chapter of the Texas Society of Certified Public Accountants" in all TSCPA publications, media releases, awards and other official communications.

Volunteer leadership and staff of both TSCPA and Chapters should nurture a positive relationship between and among their organizations.

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Civic or Charitable Support

The Chapter should not, by financial contribution, support any civic or charitable cause, group or event. The Chapter or members can participate in financial support of scholarships for accounting students or towards endowment gifts for the establishment of scholarships. The Board can encourage individual members to participate in civic and charitable organizations with their time and talents.

Committees

The committees of the Chapter are essential to its progress. They assist in achieving the objectives of the Chapter. They perform much of the Chapter work, contributing to the profession's programs and maintaining relations with influential outside groups. Working with the Board of Directors, committees have a responsibility to promote and communicate activities and results to Chapter members.

Under the provisions of the *Bylaws*, standing and special committees designated by the Board of Directors, other than the Nominating Committee, shall be appointed by the President with the approval of the Board and shall serve concurrently with the tenure of the Chapter officers. The President of the Chapter shall be an ex-officio member of each committee.

Any committee that proposes to increase expenses for a given project(s) in excess of the amount budgeted for that project(s) must get Board approval first.

Conflict of Interest Policy

All volunteers of the Corpus Christi Chapter of the Texas Society of CPAs will make every effort to avoid any conflict between their own personal, company or firm interests and the interests of the Chapter, in all actions taken by them on behalf of the Chapter.

The following are examples of conflict of interest and should they exist for the volunteer, their company or firm, these would preclude a board member from being able to participate in a board vote:

- A. Ownership position in any vendor or supplier from whom the Chapter purchases goods and services;
- B. Relationships by blood or marriage with any vendor or supplier from whom the Chapter purchases goods and services;
- C. Sale of goods and services to any organization or other entity in which the board member or volunteer has an ownership position;
- D. Sale of goods or services at less than the fair value or stated price to any person who is a relative by blood or marriage; or
- E. Any other business or personal relationship which could be construed to be a conflict of interest.

The following actions are not consistent with responsibilities of volunteers or board members of the Chapter and would require removal from the board:

- A. Acceptance of money from any vendor or supplier in exchange for approval to grant the vendor or supplier with Chapter business
- B. Acceptance of gifts from vendors or suppliers which exceed \$100.00 in value for approval to grant vendor or supplier with Chapter business

Acceptance of an occasional lunch or dinner from a vendor or potential vendor is considered an acceptable business practice and does not require disclosure.

Each officer and director of the Corpus Christi Chapter of the Texas Society of CPAs shall be required to sign an annual statement that he or she understands the Conflict of Interest Policy and agrees to disclose to the President any conflict or potential conflict of interest which may arise during his or her service. (See "Conflict of Interest Disclosure Statement").

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The disclosure of any conflict by volunteers should be in writing, confidentially addressed to the President, and should describe the facts and circumstances relative to the potential conflict of interest. It will be the decision of the President of the Chapter as to a resolution of the conflict, if a resolution is deemed necessary. Any volunteer who is aware of a conflict of interest on his/her part and fails to report such shall be subject to appropriate disciplinary action by the Board of Directors.

Contracting Authority

All contracts entered into by the Corpus Christi Chapter of the Texas Society of CPAs must be approved by the President or his/her designee.

CPA-PAC Political Activity

TSCPA:

The TSCPA CPA-PAC is by its nature involved in political activity, including making political contributions to candidates for legislative and statewide offices. Certain laws administered by the Texas Ethics Commission prohibit corporations, including non-profit corporations and professional associations, from engaging in such political activity. Under these laws, the Chapter is permitted to pay for the costs to organize, administer and raise funds for the PAC. The Chapter is not permitted to pay for costs related to support of a particular candidate nor meetings or events that result in contributions of other benefits to specific candidates.

It is the policy of TSCPA CPA-PAC to pay for all expenses related to political activity, other than PAC fundraising, from PAC funds. The Chapter Liaison should avoid such political activity unless it is done as a volunteer on their personal time. Any expenses incurred by the Chapter Liaison while volunteering for the PAC will be reimbursed by the PAC. Work done on personal time may be compensated by TSCPA CPA-PAC by agreement prior to the work being performed. The Chapter Liaison may not be compelled to attend PAC political activity meetings or participate in conference calls related to such activity. All expenses related to such meetings or calls will be paid by the PAC.

Corpus Christi:

The CPA-PAC (public affairs) Committee should make recommendations to the Board of Directors at the meeting immediately preceding the date of distribution of PAC funds. The committee is to consider TSCPA and board recommendations on how funds are to be disbursed.

CPE

The Corpus Christi Chapter provides CPE credit under the TSCPA CPE Foundation's umbrella program. All Chapter CPE offerings must abide by the terms of the umbrella program agreement.

Non-members should pay an amount equal to Chapter dues as the additional amount over and above what non-members pay for Chapter CPE registration fees. Non-member, non-CPA staff of members are eligible for the member discount on Chapter CPE registration fees. Other non-member discounts may be made available at the discretion of the board of directors.

Registrants can receive a full refund of their registration fee if the cancellation is received in accordance with the published registration policy for that event.

Paid participants who are unable to attend may request course materials. No course credit will be given. A registration may be transferred to another individual if a participant is unable to attend. An additional registration fee will be charged to a non-member transfer. Walk-in registrations are accepted on a space-available basis only. Partial CPE credit will be given for partial attendance, with no credit given for attendance of less than 30 minutes.

Pre-registration confirmation will not be mailed.

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Dues and Assessments

The Chapter *Bylaws* describe dues and assessments as follows:

- (1) Annual dues for members shall be as set annually by the Board of Directors.
- (2) The Chapter by a two-thirds (2/3) vote of the members present at any meeting may levy a per capita assessment for any specific purpose not exceeding ten dollars (\$10.00) for any one year.

Membership in this Chapter shall conform to the Bylaws of the Texas Society of Certified Public Accountants as specified in Article II – Membership and Article IV – Local Chapters.

Financial Standards, Minimum

In order to maintain an appropriate financial position for the Chapter the following minimum financial standards are recommended to be maintained throughout each fiscal year:

Cash Balances: A goal of the Chapter is to maintain a minimum cash and investment balance equal to two succeeding months' forecasted expenses.

Net Assets: A goal of the Chapter should be to have unrestricted net assets of the Chapter equal 50% of net expenses. Net expenses are defined as all operating and program expenses net of directly related program revenues.

These standards should be reviewed and evaluated at least every three years.

Investment Guidelines and Objectives

The purpose of this statement is to establish the necessary guidelines for the management of the Chapter's investment portfolio. The principal and income of this portfolio will be used to fund the ongoing operations of the Chapter. The primary goals of the investment portfolio are to preserve capital, maximize current income, and maintain the liquidity of the funds.

To achieve these goals and objectives, the Chapter investment portfolio may be invested in the following investment vehicles, excluding derivative markets:

1. Interest bearing checking, saving, and money market accounts held at an appropriate financial institution as recommended by TSCPA's management. All accounts must be federally insured and maintain balances below the insurance limitations.
2. Certificates of deposit issued by federally insured financial institutions, including those obtained through brokerage firms as recommended by TSCPA's management. Certificates may not be purchased unless the aggregate value of the accounts with the issuer is below the federal insurance limit.
3. Money market mutual funds that maintain a constant dollar value.
4. U.S Treasury securities through mutual funds or direct ownership, with the option of using a professional money manager.
5. U.S. Government agency securities through mutual funds or direct ownership, with the option of using a professional money manager.

Any of the above investments can be used based on the goals and objectives of the individual TSCPA investment accounts, with emphasis given to long-term or short-term needs.

The investment portfolio shall be invested in accordance with the TSCPA Investment Guidelines and Objectives. The Treasurer shall review the investments portfolio decisions for concurrence.

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Liability Insurance, Members

(Excerpt from TSCPA's *Volunteer Policies and Procedures Manual*)

With regard to any civil claim or claims first made against TSCPA members because of a wrongful act while acting in a TSCPA or Chapter volunteer capacity, all members are insured under TSCPA's General Liability Insurance policy with excess coverage provided under the Umbrella Liability Insurance policy. The limit of liability is \$10,000,000 per loss per year.

Meetings Policy

The Chapter *Bylaws* describe the meetings policy as follows:

- (1) Regular meetings of the Chapter shall be held at a time and place designated by the Board of Directors.
- (2) The annual meeting of the Chapter may be held simultaneously with and as part of a regular monthly meeting.
- (3) The annual meeting of the Chapter shall be held during the month of January each year and at least 30 days after the preceding regular meeting.
- (4) Ten members when present in person shall constitute a quorum at any meeting of the Chapter. The rules of procedures set forth in Roberts Rules of Order shall apply.
- (5) A majority vote of the members present shall constitute a vote of the membership.

Board of Directors:

The Board of Directors shall meet at such time and place as may be specified by the President. A meeting may also be convened by call of at least three of its members, provided that written notices stating the purpose of the meeting is furnished to all Directors at least five (5) days in advance. A majority of the Board shall constitute a quorum. The Board shall keep a record of its proceedings and such record shall be available for inspection by any member of the Chapter at all reasonable times.

Luncheon Meetings:

Refunds for Chapter luncheon meetings will be issued in full if the cancellation is received at least three days prior to the meeting. No shows will not receive a refund and will be invoiced if the luncheon fee was not pre-paid.

Member Benefits Criteria Statement

Vendors and services offered to Chapter members aside from TSCPA's Member Benefits Program should meet the following criteria:

1. A large number of members could obtain the product or service at a better price than on their own.
2. The product or service should be consistent with TSCPA and the Chapter's professional image.
3. Commissions associated with products should be evaluated (revenue sharing).
4. All benefits should be evaluated periodically as to their effectiveness.
5. In all instances, the Member Benefit Program vendor should meet the following qualifications:
 - a. When mailing advertising information to Chapter members, vendors must agree that the solicitation will be limited to the approved product or service.
 - b. When provided membership list on mailing labels or in an electronic format, vendors must use the list only as approved in writing by the Chapter.
 - c. Vendors must agree to promote the product or service in some capacity to Chapter members and pay for all out-of-pocket costs associated with the promotion.
 - d. All vendors must receive prior approval from the Chapter for all advertising and promotions.

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- e. All services will be offered to Chapter members. With certain vendors, services can be offered to Chapter members' clients.
 - f. Changes to the program must be approved by the Chapter.
6. Conflicts with other groups providing products or services to CPAs should be considered.

Member Mailing List Use

(Partial Excerpt from TSCPA's *Volunteer Policies and Procedures Manual*)

Use of TSCPA Membership Mailing List - General Policy: The TSCPA membership mailing list is the property of the TSCPA and is to remain under its exclusive jurisdiction. Mailing lists may be sold to outside organizations under the direction of the executive director/CEO. Use of the mailing list by the Texas CPE Foundation is to be restricted to matters pertaining to education for benefit of the membership of the TSCPA.

Member E-mail Address Use: Member e-mail addresses are the property of TSCPA and are to remain under its exclusive jurisdiction. E-mail addresses are not to be sold to outside organizations or provided for advertisers, affinity partners or member benefit vendors. The TSCPA may authorize its affiliated entities to use member e-mail addresses for appropriate purposes to disseminate information to members.

Chapter Use of Member Information: Chapter use of member information, including mailing and e-mail addresses, is restricted to the Chapter's members. A printed membership directory will be provided to organizations who support the printing of the directory as advertisers. The directory includes member mailing addresses, e-mail addresses, and phone numbers. (BOD 7/29/2014)

Newsletter and Website Advertising

The Chapter will accept advertisers for the electronic newsletter and website but will not solicit advertisers.

The Chapter will accept political campaign advertisements for the newsletter at the regular advertising rates.

The rate for vendors/recruiters to place ads in the Chapter e-newsletter and on the Chapter Web site are as follows:

- \$150 for one month
- \$360 for two months
- \$675 for six months
- \$1,250 for one year

Nominations Guidelines

The Committee on Nominations shall operate according to the following guidelines:

The composition of the Committee on Nominations is set forth in the Chapter's *Bylaws* Article VII(3).

No later than November 30 of each year, the Nominating Committee will submit to the Chapter Secretary in writing, its nominations for President, President-elect, Secretary/Treasurer, Vice President, directors at large, extra directors of the TSCPA, and two Nominating Committee members for the succeeding fiscal year. They shall certify that all nominees are members in good standing and have expressed a willingness to serve. None of the nominees shall be a voting member of the Nominating Committee. A quorum of at least four of the five voting members of the Nominating Committee is required.

The Secretary will ensure that the nominations are either published in the December newsletter or mailed to each Chapter member not later than twenty days before the January Chapter meeting.

Any group of 10 members of the Chapter may submit independent nominations, provided such nominations be filed with the Secretary at least 10 days before the January Chapter meeting.

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If a nominee of the Nominating Committee dies or otherwise becomes unavailable before the January meeting, the Nominating Committee shall, as soon as practicable, but before the January meeting, and without reference to the procedure set out in the foregoing, report a substitute nomination.

Nominations other than those made as aforesaid shall not be in order.

Election shall be held at the Annual Meeting of the Chapter and shall be by voice vote unless challenged. In the event of a challenge the vote shall be by ballot and the President shall appoint a chairman and two tellers who shall receive and count the ballots and announce the results of the election. A majority of the votes cast shall elect in either case.

Confidentiality of Discussions: It should be noted and reconfirmed with the committee members that all Committee on Nominations discussions are to be considered confidential and that views expressed will not be communicated outside the Committee on Nominations. After all nominees have agreed to serve if elected, the entire slate of nominees may be made public.

The outgoing committee chair shall be free to discuss procedural activities with the incoming committee chair without divulging confidentiality.

President, Role and Responsibilities of

The President is the Chapter's chief elected officer. The Chapter President is automatically a member of the TSCPA Board of Directors. He/she serves a one-year term as one of the TSCPA Board of Directors elected by the Chapter.

The President determines the Chapter's role in working with the Society to achieve shared goals. The President determines the basic policies and programs to further the Chapter's goals and objectives. These are planned in partnership with Chapter leaders. The President supports policies adopted by the Chapter Board of Directors in accordance with the Chapter *Bylaws*. He/She enforces the bylaws of the Chapter and performs all other duties pertaining to this office.

The President plays a leading role in monitoring and evaluating Chapter performance and effectiveness. The President acts as a spokesperson to the press, public, legislative bodies and other related organizations in accordance with the TSCPA Speaking-out Policy. The President ensures that Chapter Chairmen organize and implement statewide projects at the Chapter level working with appropriate state-level volunteers and staff. The President can remove committee members if necessary.

The President designates the time, place and agenda for all regularly scheduled and special meetings of the Chapter Board of Directors and presides at all meetings. He/She supports Chapter meetings, board initiatives, and all Chapter functions. He/She secures a nominee(s) for the state-level Nominations Committee pool of candidates.

The responsibilities of the President are to:

- Serve as an officer of the Corpus Christi Chapter of TSCPA;
- Chair and report to the Board of Directors;
- Serve as the primary internal and external Chapter spokesperson;
- Work with the Chapter Liaison to see that basic procedures and programs that will further the goals and objectives of the Chapter are planned, formulated and executed;
- Make policy decisions on behalf of the Board of Directors when it is not timely to consult the Board of Directors, in which case, the President should seek ratification of the Board of Directors at the next available opportunity;
- Support and direct implementation of volunteer policies;
- Communicate with the Board of Directors regarding progress toward achieving the objectives of the Chapter;

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- Appoint and/or remove as necessary committee chairs, and vice chairs (as needed) and all committee members;
- Execute contracts on behalf of the Chapter for those activities approved by the board.
- Serve in an *ex officio* capacity for all committees;

President (Immediate Past), Responsibilities of

The experience of the immediate past President is valuable to the Chapter. He/She serves as Chairman on the Chapter's Nomination Committee and serves a one-year term on the Chapter's Board as Past President and co-chairman of the Annual Tax Conference. This position also assumes other duties as delegated by the Chapter's Board and Chapter's President, Executive Committee and/or Board. He/She supports Chapter meetings, board initiatives, and all Chapter functions.

President-elect, Responsibilities of

The President-elect is the Chapter's second-in-command. The President-elect serves a one-year term and will then automatically be nominated to the office of President.

He/she obtains input from Chapter leaders and staff to develop the year's objectives and agenda in advance, identifying current issues and problems as well as proposed resolutions.

The President-elect serves on the Chapter's Nominations Committee Exofficio. This is a preparation year for his/her year as President.

The President-elect oversees the Chapter committee appointments process, working through appropriate channels to create committees and task forces for term as President. He/She works with the incoming Board of Directors to appoint committee chairmen, vice chairmen and all committee members to serve during that term.

He/she schedules, plans and conducts an annual Leadership Workshop for all incoming Chapter officers, directors and committee chairmen serving during the upcoming year. The President-elect works with the outgoing and incoming treasurer to prepare a budget for the upcoming year.

He/She also serves as coordination officer for certain committees, as requested by the President and secures speakers for Chapter luncheons, supports Chapter meetings, board initiatives, and all Chapter functions.)

Vice President, Responsibilities of

The Vice President shall perform all duties ordinarily pertaining to that office or delegated to him by the President or the Board of Directors and shall serve a one year term or until their successors are qualified and elected. The Vice President also serves as co-chairman of the Annual Tax Conference with the Immediate Past President.

Secretary/Treasurer, Responsibilities of

The Secretary/Treasurer is responsible for the Chapter's finances. The Secretary/Treasurer supervises the deposits of working funds and the investment of surplus funds in approved institutions. Reviews and approves all disbursements from Chapter accounts.

He/she works with the Chapter President and President-elect to prepare the annual budget and present the same to the incoming Board of Directors. The treasurer reviews and approves all monthly financial statements and works with TSCPA to ensure necessary compliance work is done, such as preparation and filing of tax returns, sales tax, etc.

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The Secretary/Treasurer approves all minutes taken and typed by the Chapter Liaison. He/She also serves as coordinating officer for certain committees, as requested by the President and supports Chapter meetings, board initiatives, and all Chapter functions.

Chapter's Secretary/Treasurer, will also serve as the Compliance Officer for investigating and resolving all reported concerns of any Whistleblower.

Sales Tax

The Chapter is a professional group and does not qualify for Sales Tax exempt status.

Scholarships

The Chapter will award annual scholarships if funds are made available in the budget for this purpose. Scholarship applications will be available to students from Texas A&M University – Corpus Christi, Texas A&M University – Kingsville, and Del Mar College. Volunteers from the chapter's board of directors shall serve as the scholarship selection committee.

Sexual Harassment Prevention and Investigation Procedure

While the Chapter does not employ any individuals, it is still committed to providing all meetings and Chapter activities that are free from sexual harassment. **Sexual harassment in any manner or form is expressly prohibited by all volunteers of the Chapter.** All claims of sexual harassment will be promptly and thoroughly investigated. Anyone who violates the Chapter policy is subject to disciplinary action commensurate with the severity of the offense, up to and including expulsion from membership.

This policy applies to all TSCPA employees as well as members and spouses who are in contact with employees. The scope of this policy includes meetings, conferences and business-related social functions.

The following actions may constitute sexual harassment; therefore, employees and members should refrain from this type of behavior:

- Verbal sexual innuendoes;
- Suggestive comments;
- Jokes of a sexual nature (verbal, written, pictures or drawings);
- Display of sexually suggestive objects or pictures;
- Obscene gestures;
- Questions and comments concerning an individual's sexual behavior;
- Unwanted physical contact of any kind; and
- Any comment or suggestions that indicate that a sexual favor would enhance an employee's career with the organization.

Procedure:

Any individual who feels that he/she has been subjected to sexual harassment should immediately notify the Chapter President. If the individual is not comfortable discussing the issue with the Chapter President, he or she may discuss it with the Chapter Liaison. Anyone who receives a complaint of sexual harassment must report it immediately to the Chapter President.

An investigation of the allegations will be conducted. This investigation will include interviewing the person(s) making the complaint and the person(s) accused of the harassment, and may include others who have direct knowledge of the situation. The investigation shall be conducted in confidence with communication to members and others only on a need-to-know basis.

If the investigation reveals that the complaint is valid, the Chapter will take prompt action to stop the

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harassment immediately and to prevent its reoccurrence.

No adverse action shall be taken in retaliation against persons making a complaint or participating in an investigation.

Speaking Out for TSCPA

(Excerpt from TSCPA's *Volunteer Policies and Procedures Manual*)

One of the expressed goals of the Texas Society is to speak on behalf of its members when such action is in the best interest of its members and serves the cause of certified public accountants in Texas, as well as the public interest.

Presentation of the Texas Society's views on appropriate matters to the American Institute of Certified Public Accountants, to the business community, to the media, to the Texas Legislature and U.S. Congress, to state and federal agencies, to standard-setting bodies, or to the public at large is an essential part of a program of service and meaningful communications. However, it can be an effective part only when carried out in an orderly manner consistent with a clearly stated policy.

The purpose of this statement is to clarify the authority and responsibility of individuals or groups in expressing such opinions while they are associated in an official capacity with the Texas Society of Certified Public Accountants.

Speaking out refers to any statement, written or oral, which (i) purports to express an opinion on any matter by a member or employee of the Texas Society in such member's or employee's capacity as a representative of the Texas Society, or (ii) is set forth as the position of CPAs in Texas.

Speaking out does NOT refer to factual statements (articles, interviews, speeches, etc.) that address technical accounting or tax issues, provided the statements are not presented as the opinion of the Texas Society of CPAs.

Nothing in this policy statement is intended to limit or preclude normal and routine correspondence of the Chapter Board of Directors and committees. Nor is this statement intended to restrict any individual from expressing his or her personal views; however, anyone holding a position of leadership in the Chapter should recognize the probability that his or her personal views might be considered an official position.

Board of Directors and Executive Board:

1. The Chapter Board of Directors may not make statements on behalf of the Texas Society of Certified Public Accountants at any time.
2. The Chapter Board of Directors may make or authorize a statement on behalf of the Chapter when necessary.

Travel Reimbursement

When funds are made available in the Chapter budget for this purpose, State Directors and the Chapter President will be reimbursed for travel expenses associated with attending the TSCPA Midyear Board of Directors Meeting and Annual Meeting of Members at an amount approved by the Board. Additional Chapter Board members may be encouraged to attend and may qualify for reimbursement at the Board's discretion.

Travel expenses for a Chapter representative to attend a TSCPA committee meeting of which they are a member may also be provided.

Whistleblower Policy

POLICIES AND PROCEDURES

The purpose of this policy is to provide a procedure for Chapter officers, directors, volunteers and members to report good-faith concerns about alleged accounting and financial improprieties and/or misuse of Chapter assets.

Notification Procedures

If an officer, director or member has a good-faith concern, he or she should submit the concern to the Chapter's Secretary/Treasurer, who serves as the Compliance Officer for investigating and resolving all reported concerns. A concern may be submitted anonymously. It is preferred that a concern is submitted in writing, but an oral report to the Secretary/Treasurer is acceptable.

A concern should describe specifically the nature of the concern and should include documentary evidence, if available.

A concern shall be considered "good-faith" if the report is made without malice or consideration of personal benefit and the member has a reasonable basis to believe the report is true. A report does not have to be proven true to be made in good faith. Good faith will be considered to be lacking when the report is known by the reporting member to be malicious or false.

Investigation Procedures

The Secretary/Treasurer, serving as Compliance Officer, shall be responsible for investigating concerns and shall be responsible for ensuring appropriate actions are taken. Depending on the nature of the concern, the Secretary/Treasurer may consult with the TSCPA Audit Committee, TSCPA Executive Board, TSCPA management, as well as outside consultants, investigators, fraud examiners or legal counsel.

Confidentiality

When a concern is reported, the information shall be considered confidential to the extent that confidentiality does not hinder the investigation. The Chapter cannot guarantee confidentiality of the concern. Disclosure of the concern and the person filing the concern will be made to the appropriate parties on a need-to-know basis. If an officer, director or member is being investigated as a result of a concern that has been filed, he or she may be given the circumstances of the concern. Such disclosure may allow the officer, director or member to deduce who filed the concern. In addition, identification of the person filing the concern may be necessary to perform the investigation, to allow law enforcement to perform an investigation, or if the person accused of impropriety is entitled to the information as a matter of legal right in disciplinary proceedings.

Protection of Whistleblower

If an officer, director or member reports a good-faith concern, without malice or information that is known to be false, the officer, director or member shall not suffer retaliation for his or her disclosure.

COMMITTEE CHARGES

Accounting Career Education (ACE) Committee

Purpose

- Coordinate implementation of the selected Chapter ACE program(s).
- Develop a local network to communicate with all colleges and universities in the Chapter area.
- Establish a student auxiliary for the purpose of encouraging prospective CPAs to see TSCPA and Chapter membership as a vital component of their professional success. Coordinate projects and activities with area Beta Alpha Psi Chapters or student accounting groups.
- Solicit and train speakers to present the diversity of career options available to CPAs.

Note: Chapter chairman serves on TSCPA's state-level Career Awareness Coordinating Committee, and participates in all projects, conference calls and meetings of that Committee.

CPA-PAC Committee (Public Affairs)

Purpose

- Coordinate CPA-PAC fundraising at the Chapter, with assistance from the TSCPA.
- Communicate with Chapter members on state legislation, current, proposed and possible, affecting the profession of accountancy.
- Through TSCPA, assist in keeping members of the Texas legislature informed about CPAs' roles and services provided.
- Arrange for legislators to visit Chapter meetings and discuss the profession's interests.
- Coordinate with TSCPA's CPA-PAC regarding candidate contributions.

Public Relations Committee

Purpose

- Coordinate with TSCPA External Relations volunteers and staff to implement programs at the Chapter level as requested.
- Promote a variety of Chapter events and projects, such as community service activities, speakers bureau, etc.; coordinate with appropriate committees.
- Secure recognition for CPAs rendering public service in the community.

Note: Chapter chairman serves on TSCPA's state-level External Relations/Image Issues Committee, and participates in all projects, conference calls and meetings of that Committee.

Membership Committee

Purpose

- Actively promote membership in TSCPA and the Chapter.
- Proactively lead the Chapter's participation in statewide joint membership campaigns.
- Contact all new CPAs in the Chapter area to solicit their membership in TSCPA and the Chapter. Arrange for and oversee a congratulatory reception or activity for new CPAs.
- Arrange for presentation of TSCPA membership certificates at Chapter meetings if the Chapter participates in this program.
- Before their memberships are terminated for nonpayment of dues, follow up with members who fail to renew membership in TSCPA and the Chapter. Make personal, member-to-member contact if at all possible.

Note: Chapter chairman serves on TSCPA's state-level Membership Committee, and participates in all projects, conference calls and meetings of that Committee.

COMMITTEE CHARGES

Nominations Committee

Purpose

Provisions are made in the Chapter *Bylaws* for a Committee on Nominations, as well as for individuals eligible to serve on the committee. This committee prepares a slate of nominees for Chapter elected offices and representatives to TSCPA Board of Directors.

Committee responsibilities include the following.

- Invite current and past officers and directors to submit suggestions for nominations.
- Submit nomination forms for publication in Chapter newsletter one or two months before the committee develops its slate of nominees.
- Ensure that nominations and elections meet all specifications and deadlines set forth in Chapter and TSCPA *Bylaws*.

Reference to *Bylaws*
Article VII (3), Article VIII

Tax Conference Committee

Purpose

- Identify and secure appropriate meeting space.
- Identify speakers and topics of interest to conference attendees.
- Approve conference marketing materials and messages.
- Work with Chapter Liaison to ensure that conference planning and implementation are successful.