

WISCONSIN SOCIETY OF ENROLLED AGENTS POLICIES FOR THE FISCAL YEAR 2019/2020

PART I - BOARD/CHAIRPERSON REIMBURSEMENT

Board members will be reimbursed for mileage to attend any board meeting not held in conjunction with a seminar or convention. Reimbursement will be made based on an expense reimbursement form submitted to the treasurer and will be paid at the current federal mileage rate.

In place of mileage reimbursement for meetings held in conjunction with seminars or conventions, the members of the Board of Directors will be allowed to attend two seminars at ½ the regular seminar price and the annual convention at 2/3 the regular annual convention price.

Board members and chairpersons may apply for reimbursement for the extraordinary travel and supplies consumed during the performance of their duties acting in their capacity for WSEA. Notification of the travel must be given to the President or Executive Director before expenses are incurred. Reimbursement will be approved by the board via email if there is no board meeting within 30 days.

Expense reimbursement requests must be submitted to the executive director on the “reimbursement report”. This report must be signed and copies of receipts or mileage calculation must be attached to the form.

PART II - ADMINISTRATIVE SPECIALIST

The board of directors reserves the ability to hire an Administrative Assistant. If hired the Administrative Assistant will be paid \$700.00 per month for such services and will be reimbursed for supplies and telephone expenses incurred on behalf of WSEA. Either party can cancel this agreement with a 30 day written notice.

PART III - NATIONAL MEETING ATTENDANCE

The President and one other delegate will be reimbursed up to a maximum of \$1,000.00 for active attendance at up to two NAEA meetings at which they act as a representative of WSEA. In the event that the President does not attend or is entitled to reimbursement from another source, the President will approve another “voting delegate” to qualify for the reimbursement in their place. “Active attendance” requires attendance at any of the meetings at which business is conducted.

PART IV – LEADERSHIP TRAINING

The Board will select and approve up to 2 members per year to attend the Schuldiner /Smollan Leadership Academy presented by NAEA. The cost of seminar registration will be paid by WSEA. If the attendee does not complete the required project within one year they must pay back the registration fee to WSEA. If monies are available WSEA can approve additional attendees.

PART V – FINANCE

Checks in excess of \$500 must be approved by the President in writing before the Treasurer mails any checks.

The bank signatures for all WSEA accounts will include the following: President, Treasurer, and Executive Director.

PART VI - VOTING/ELECTIONS

The election for the Board of Directors will be made by secret ballot. The candidate for each individual office receiving the majority of members' votes shall be elected. In the event no nominee receives a majority vote on the first ballot, the nominee receiving the least number of votes shall be eliminated and a successive ballot cast. This procedure shall be continued until a nominee receives a majority vote. At the time so designated in the agenda, any voting member duly registered for the Convention may take additional nominations from the floor of the Convention. The Secretary will certify as to the eligibility of such nominees for office.

PART VII- DUTIES OF THE BOARD OF DIRECTORS

It shall be the duty of the Board of Directors to:

- (1) Appoint and remove, employ and discharge, and, except as otherwise provided in these Policies, prescribe the duties and fix the compensation, if any, of all agents and employees of the Society;
- (2) Supervise all officers, agents and employees of the Society to assure that their duties are properly performed;
- (3) Meet at such times and places as required by the Bylaws of the Society, provided, however, that a minimum of two meetings per year must be held by the Board of Directors;
- (4) Require that special meetings of members be called whenever and as often as they deem necessary and whenever demanded by the required number of members as in the Bylaws of the Society;
- (5) Register their addresses or e-mail addresses with the Secretary of the Society and notices of meetings mailed or e-mailed to them at such addresses shall be valid notices thereof;
- (6) Within sixty (60) days after the ending of the Society's fiscal year, the Board of Directors shall be responsible for the audit of the books and records of the Society. The audit report will be made a permanent record of the Society's Board of Directors' minutes and of the minutes of the general membership. The audit report will be published in the Society's professional bulletin or any other printed media used to

furnish information to the general membership. The audit report must be published in said media within thirty (30) days after receipt of the audit report. The audit report must cover one full year of operation of the Society, unless circumstances warrant an audit for a shorter period of time. Approval for a shorter period of time audit requires approval of two-thirds (2/3) of the Board of Directors and the circumstances must be published with the audit report.

PART VIII – REMOVAL OF DIRECTORS

Any Officer may be removed, either with or without cause by a two-thirds (2/3) majority of all of the Directors not including the subject officer, or suspension may take place pursuant to the by-laws. Appeal for removal from office by the Ethics and Professional Conduct Committee may be appealed to the Board of Directors. Appeal for removal from office by the Board of Directors may be made at the next annual meeting. Such appeal to the Board must be filed in writing within fifteen (15) days after notice of removal by the Ethics and Professional Conduct Committee. The appeal must be heard within thirty (30) days after receipt by the Board of Directors.

The Board of Directors may declare vacant the office of a Director if he is declared of unsound mind by an Order of the Court, or convicted of any felony, or if within sixty (60) days after notice of his election he does not accept the office in writing or by attending a meeting of the Board of Directors. Vacancies caused by death, disqualification of membership, resignation or disability of a Director, or Directors or by the removal from office as provided in the Bylaws of the Society, shall be filled by a majority of the remaining Directors even if less than a quorum or by a sole remaining Director.

PART IX – COMMITTEES AND COUNCILS

The President may appoint, for Board confirmation, the Chairs of the following committees

- Audit
- Education / Convention
- Public Relations
- Finance & Budget
- Government Relations
- Membership
- Publications
- Ethics and Professional Conduct

The President will appoint WSEA Officers and Directors as needed to assist in the functioning of these Committees. Each Board member must be on a committee but are not necessarily the chair of the committee.

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

PART X- ETHICS AND PROFESSIONAL CONDUCT COMMITTEE

The Board of Directors by a majority vote of its members will designate three or more members to constitute an Ethics and Professional Conduct Committee. The Chairman of this committee will be a member of the Board of Directors. The Board will delegate to this committee all of the powers necessary to investigate, hold hearings and review facts incident to the suspension or removal from office of any Officer or Director, and to revoke the membership of any member. The Board of Directors by a majority vote of its members may at any time modify, revoke any or all of the authority so delegated, increase or decrease but not below three members, the number of the members of the Ethics and Professional Conduct Committee. The Board of Directors shall approve the rules and regulations established for the conduct of its meetings. The committee shall meet at such times as it deems necessary, provided that a reasonable notice of all meetings of the committee be given to its members and no act of the committee shall be valid unless approved by the vote or written consent of the majority of its members. The committee shall keep regular minutes of its proceedings and report the same to the Board from time to time as the Board may require. The committee shall refer back to the Board any matter relating to internal grievances between members of the Society to be addressed by the Board of Directors.

- a. Procedures: Any and all issues of ethics and professional conduct shall be processed in accordance with the Standard Operating Procedure adopted by the Society's Board of Directors and incorporated into the Bylaws of the Society by reference.
- b. Any and all issues of ethics and professional conduct involving Society Officers, Directors or members of non-affiliated states shall be processed by the Society's Ethics and Professional Conduct Committee.
- c. All matters referred by other State Societies to the President of the Society shall be reviewed by the Board of Directors. Any Officer or member subject to disciplinary action may appeal the decision to the membership at the next annual meeting.

PART XI - GRIEVANCES

In the event of the written complaint of one or more member concerning the conduct of another member or members, the Board of Directors shall appoint a Grievance Committee to review the questions unless the issue is one concerning ethical or professional conduct which might bring discredit on the Society in which case the complaint will go to the Ethics Committee.

PART XII – EDUCATION PROGRAMS

Education Programs and services offered by WSEA will be discounted for members and associates of WSEA.

Individuals (including members of the Board of Directors) speaking for WSEA can be compensated by an hourly speaker's fee, flat fee, honorarium or complimentary registration for CE credits at the discretion of the Board of Directors.

WSEA speakers are reimbursed for reasonable and customary expenses including travel by air, train, or automobile and the lowest, most economical coach airfare or train fare, and lodging at the WSEA rate to include the night before and night following a speaking engagement. Other speaker costs including ground transportation, parking and meals, will be reimbursed if reasonable and customary. No per diem, rental car expenses, gratuities or other miscellaneous items will be reimbursed. Expenses in excess of \$50 must be documented by original receipts. Expenses must be reported on an approved expense form and must be submitted within 30 days of travel.

Gifts with a value of \$25.00 or less may be given to speakers at the discretion of the treasurer or seminar/convention chairperson.

PART XIII - SEMINAR FEES

Seminar fees are set by the approved budget. In the event that there needs to be an adjustment for financial reason, the president will have the authority to change the fee upon recommendation of the education/convention committee.

PART XIV - NEW MEMBERS

The membership chairperson is directed to give within 10 days

- A welcome email

and within 30 days of receiving membership notice the following to all new members:

- A welcome letter.
- Membership Certificate
- A \$35 coupon towards seminar registration to be used within 12 months

PART XV - NEW LICENSED EAs

The membership chairperson will send to persons passing the Enrolled Agents exam a congratulatory letter along with an invitation to join NAEA and WSEA. The letter will include a \$35.00 gift certificate for any WSEA seminar to be used in the next 12 months.

PART XVI - ENDORSEMENTS

WSEA, its officers, board members and members, shall not endorse any products or services in the name of WSEA except for newsletter advertising, seminar exhibitors or sponsorships and will not take any actions that might suggest such endorsements.

PART XVII- NEWSLETTER

Non-members will be charged \$25.00 for a mailed one-year subscription.

Persons wishing to advertise in the newsletter will be charged as follows:

1/8 page	\$25.00
1/4 page	\$50.00
1/2 page	\$75.00
Full page insert	\$150.00

However, paid members will be charged for advertising at the editor's discretion.
All ads must meet the approval of the editors.
Exhibitors at seminars and conventions will be given a 1/4 page ad at no charge.

PART XVIII – EMPLOYEE / SUBCONTRACTORS

Employment / Subcontractor Compensation

Compensation for all part time, full time and instructors shall be determined and approved by the Board of Directors.

Approval of Employment / Subcontractor

Prior to commencement of employment, all persons recommended for hiring on either a part time basis or full time basis must be approved by the Board of Directors. No contract of employment of an individual shall be valid without signatures, in original, of a majority of the Board of Directors.

Conduct and Duties of Employees

The duties of employees / subcontractors will be as assigned by the Board of Directors and the conduct of employees / subcontractors will be supervised and controlled by the Board of Directors.

Exemption of Educational Instructors

Educational Instructors shall be exempted from the provisions.

PART XIX - NONCOMPLIANCE

A member finding any act which he believes to be not in conformity with any Article of the Bylaws of the Society or the Policies & Procedures must report same promptly to the Board of Directors and/or the Ethics and Professional Conduct Committee for immediate action.