

PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

ADMINISTRATIVE POLICY AND PROCEDURES MANUAL

It is the purpose of this document to provide guidance for the various positions and responsibilities within the Public Accountants Society of Colorado. It is not all inclusive and is meant to be changed from time to time. Should circumstances change, the various areas within the Administrative Policies and Procedures will be changed. These changes will be handled by the Board of Directors in conjunction with the Governance Committee (Bylaws and Administrative Policies and Procedures Committee). It shall be the responsibility of the Committee to keep abreast of the organization of the Society and to suggest changes that will aid the efficient operation of the Society and the welfare of the membership.

The membership shall always have an opportunity to suggest ways of improving the operation of the Society. These matters can be brought to the attention of the Governance Bylaws and Administrative Policies and Procedures Committee, the President, or any other Officer or Director. These suggestions should be given due consideration by the Committee and, if warranted, incorporated into these Administrative Policies and Procedures.

No Manual is ever complete or perfect. However, it should be used as a guideline for Officers, Directors, Staff and Members of the Public Accountants Society of Colorado.

SECTION A

1.0 BOARD OF DIRECTORS & OFFICERS

The Officers of PASC, consisting of the President, President-elect, Vice-President, Secretary and Treasurer, are charged with certain duties as prescribed in the Bylaws and this Manual.

The Officers, with the support of the membership through representation, whether by Directors, or Committees, and also meeting attendance at local chapters, and state functions by general membership, must maintain an actively progressive society to propagate the growth and advancement of the organization and fulfill the charges of that office.

1.10 PRESIDENT OFFICE OF PRESIDENT

The President shall be the Chief Executive Officer of the Society. He/she shall be in attendance at all meetings of the Board of Directors, at the Annual Convention, and at such meetings of the membership as may be set by the Board of Directors. The President shall sign or have his/her signature printed on all certificates of membership. He/she shall be an ex-officio member of all committees. He/she may appoint any committee as may be deemed advisable to promote the welfare of the Society. He/she may suspend and/or temporarily remove any committee person appointed by him/her for neglect of duty, gross inefficiency, or violation of the Articles of Incorporation or Bylaws. He/she shall make a report at each regularly called Board meeting on the progress of the Society. He/she shall do any and all things that, with the approval of the Board of Directors, he/she may deem necessary to carry out the provisions of the By-Laws to protect the

rights and interests of the Society and to promote the welfare of the members.

The President shall cause an annual internal review of the Society's books of account and cause an annual report to be presented to the membership attending the annual meeting. A brief statement that the internal review has been completed shall be put into a PDF file. Members can request a copy of the annual report via email or be mailed a hard copy.

1.11 President's POSITION IN TABLE OF ORGANIZATION

Chairman of Executive Committee

Chairman of Board of Directors

Directly supervises assigned Committee Chairs

Maintains close liaison relationship with officers and Committee Chairs

Ex-Officio member of all committees

1.12 President's RESPONSIBILITIES

- Performs such duties as are or shall be prescribed by the Bylaws, the Board of Directors according to Article VI, Section 2 of the Bylaws.
- Provides overall leadership to elected officers and assigned Committee Chairs in support of timely achievement in subordinate job functions.
- Monitors all correspondence and communications.
- Monitors activities and participation of all Officers, Directors and Committee Chairs.
- Attends all Board meetings of the Society or notifies an officer of non-attendance prior to any meeting.
- Appoint a Chairperson who is an Active or Life Member of the Society for each Standing Committee thirty (30) days prior to the Annual Meeting. (Governance, Membership, Governmental Affairs and Education Committees)

1.13 President's AUTHORITY

The President is delegated such authority as is necessary to fulfill the responsibilities of the position established within the PASC By-Laws and Administrative Policies and Procedures.

1.14 President's ACCOUNTABILITY

The President will be held accountable for the performance as measured by:

1. Support of PASC By-Laws, Policies and Procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned PASC personnel and members.
4. Professional representation of PASC within the business community.

1.20 PRESIDENT-ELECT

OFFICE OF PRESIDENT-ELECT

The President-elect shall have such powers and shall perform such duties as are or shall be prescribed by the By-Laws, the Board of Directors, and/or the President.

In case of the inability of the President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required, the President-elect shall perform the duties of the President during the continuance of such disability or absence. If the Office of the President should become vacant, the President-elect shall thereupon become President of the Society for the unexpired term. If the time remaining in the President's term is less than 6 months, and the President Elect takes over, he/she is also able to continue to serve for the two years following. Six months or more will count as a full year of the President Elect's term as President.

It shall also be the duty of the President-elect to prepare a program for his/her term as President of this Society.

1.21 President Elect's POSITION IN TABLE OF ORGANIZATION

Member of the Executive Committee

Member of the Board of Directors

Directly supervises Committee Chairs assigned by the President

Maintains close liaison relationship with other officers and Committee Chairs

Ex-Officio member of all committees

1.22 President Elect's RESPONSIBILITIES

- Performs such duties as are or shall be prescribed by the Bylaws, Administrative Policies and Procedures, and the Board of Directors, according to Article VI, Section 3 of the Bylaws.
- Provides overall leadership to elected officers and assigned Committee Chairs in support of timely achievement in subordinate job functions.
- President Elect shall be copied on all correspondence.
- Attends all Board meetings of the Society or notifies an officer of non-attendance prior to any meeting.

1.23 President Elect's AUTHORITY

The President-elect is delegated such authority as is necessary to fulfill the responsibilities of the position within established PASC By-Laws and Administrative Policies and Procedures.

1.24 President Elect's ACCOUNTABILITY

The President-elect will be held accountable for the performance as measured by:

1. Support of PASC By-Laws, Administrative Policies and Procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned PASC personnel and members.
4. Professional representation of PASC within the business community.

1.30 SECRETARY OFFICE OF SECRETARY

The Secretary shall have authority over the minutes of the Society and permanent correspondence. Official Minutes Requirements state the Minutes must document the site, location, date, of the meeting. List all in attendance, and all absent, (excused or unexcused), as well as indicate whether or not a quorum was present. In the event of a special meeting, include how the meeting was authorized and how notice was given. Add the text of all motions passed, main points of discussions and consensus, and other business transacted by the Board. Official Minutes must reflect corrections as approved by the Board.

The Secretary shall keep, or cause to be kept, an up-to-date list of the membership showing the classification of the membership, current address, licenses and accreditations, specialties and telephone numbers.

The Secretary shall also perform such other duties as directed by the Board of Directors, the By-Laws, and/or the President.

1.31 Secretary's POSITION IN TABLE OF ORGANIZATION

Member of the Executive Committee

Member of the Board of Directors

Directly assists all Committee Chairs

Maintains close liaison relationship with other officers and Committee Chairs

1.32 Secretary's RESPONSIBILITIES

- Performs such duties as are or shall be prescribed by the By-Laws and the Board of Directors, according to Article VI, Section 5 of the Bylaws.
- Provides overall assistance to elected officers and Committee Chairs in support of timely achievement in subordinate job functions.
- Attends all Board meetings of the Society or notifies an officer on non-attendance prior to any meeting.
- The Official Minutes are to be maintained by the Secretary and they must be signed and dated by the Secretary.
- At the end of the Secretary's term, the signed Official Minutes will be delivered to PASC office for filing in the Official Minute Book of the Society.

1.33 Secretary's AUTHORITY

The Secretary is delegated such authority as is necessary to fulfill the responsibilities of the position within established PASC By-Laws and Administrative Policies and Procedures.

1.34 Secretary's ACCOUNTABILITY

The Secretary shall be held accountable for the job performance measured by:

1. Support of PASC By-Laws, Administrative Policies and Procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned PASC personnel and members.
4. Professional representation of PASC within the business community.

1.40 TREASURER OFFICE OF TREASURER

The Treasurer shall be the Chief Financial Officer of the Society and shall maintain such financial records as are necessary to comply with all governmental agencies and the bylaws.

The Treasurer shall be an ex-officio member of the Budget Committee.

The Treasurer shall sign all society tax returns.

The Treasurer shall be responsible for compliance with all federal and state requirements for tax and information returns.

Colorado law and the bylaws of the society shall govern all matters regarding the authority and fiduciary duties of the Treasurer in those areas that are not specifically addressed by this policy statement.

1.41 Treasurer's POSITION IN TABLE OF ORGANIZATION

Member of the Executive Committee

Member of the Board of Directors

Directly assists Committee Chairs

Maintains close liaison relationship with other officers and Committee Chairs

1.42 Treasurer's RESPONSIBILITIES

- Performs such duties as are or shall be prescribed by the Bylaws and the Board of Directors, according to Article VI, Section 6 of the By-Laws.
- Provides overall assistance to elected officers and Committee Chairs in support of timely achievement in subordinate job functions.
- Attends all Board meetings of the Society or notifies an officer of non-attendance prior to the meeting.
- Delivers accounting records, including chapter reports, to society office each year.

1.43 Treasurer's AUTHORITY

The Treasurer is delegated such authority as is necessary to fulfill the responsibilities of the position within established PASC By-Laws and Administrative Policies and Procedures.

1.44 Treasurer's ACCOUNTABILITY

The Treasurer shall be held accountable for job performance as measured by:

1. Support of PASC By-Laws, Policies and Procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned PASC personnel and members.
4. Professional representation of PASC within the business community.

1.45 Custody of Funds

The Treasurer shall have custody and control of all society funds and there shall be no checking, savings or investment accounts established outside the authority of the Treasurer and Board of Directors.

The Treasurer is authorized to establish and maintain checking, savings and investment accounts at such financial institutions as are convenient to his/her office. The Treasurer shall have the authority to establish as many accounts as he/she shall deem necessary to the efficient management of society funds. All such deposit accounts shall be established with a National or State chartered banking institution and insured by the Federal Deposit Insurance Corporation. The establishment of investment accounts that are not FDIC insured shall require prior approval from the Executive Committee or the Board of Directors. All deposit accounts shall be established in the name of the society and shall carry the Federal Identification Number of the society. These accounts shall list as authorized signers such officers as may be established by the Board of Directors.

The Treasurer, Executive Director, and the President shall have full authority to transfer monies between investment, savings and checking accounts in any amount at any time. The Treasurer is charged to establish deposit and transfer policies that balance the investment opportunities with the needs for ready cash to meet the financial obligations of the society in a timely manner.

Chapter Treasurers are charged to comply with the provisions of this policy and to include the Treasurer of the society as an authorized signer on all chapter bank accounts.

1.46 Record Keeping

The Treasurer shall keep or cause to be kept a full and complete record of all financial transactions, assets, liabilities and fund balances of the society.

The books of account, copies of society tax returns and reports for the three most recent years, copies of all then effective written contracts entered into by the society, financial statements of the society for the three most recent years and a current list of the full name and last known business address of each member shall at all times be maintained on file with the treasurer or at the principal office of the society.

The Treasurer shall cause to be maintained a complete and detailed record of dues paid and receivable in a manner that is consistent with the overlapping duties of the Executive Director. Delinquencies shall be reported to the President and the Board of Directors in a manner and at times as shall be specified by the Board of Directors.

Executed copies of all contracts shall be forwarded to the Treasurer and the Executive Director in a timely manner.

Chapter Treasurers are charged to maintain complete records of chapter transactions using the Society's Chart of Accounts and fund balances and issue financial reports to the Treasurer of the society at time intervals established by the Board of Directors.

All original documents, with the exception of bank statements, will be maintained on file at the

society offices of Monterey Management. All checks will be originated at that office using QuickBooks. A copy of the QuickBooks file will be transferred to the treasurer at the end of the month. Once originated, checks with copies of backup authorizations will be forwarded to the treasurer for verification of authority, signature and forwarding to the appropriate vendor. All income items will be recorded on cash sheets that can be tied to individual deposits and these summaries will be kept on file at the society office and copies supplied to the treasurer monthly for purposes of reconciling bank account balances on a monthly basis.

Society financial statements shall designate up to \$5000 of membership equity as a restricted fund for society legal defense and legislative protection, and donations hereafter for that purpose shall be placed in that fund. (This was authorized in 1991.)

1.47 Disbursements

The Executive Director shall control all disbursements of the society and all checks shall be signed by the President, President Elect, the Treasurer, or Executive Director. At times when circumstances demand, the Executive Director, at his/her discretion may deliver unsigned checks with the name of the payee filled in and the amount of the check left blank to another officer of the society. Such checks will require signature by said officer.

The Executive Director will timely pay all invoices for goods and services provided to the society only when the invoice is accompanied by verification and approval of the individual responsible for the purchase.

The Executive Director will issue refunds for not attending a society event only when a request is accompanied by verification from the individual in charge of the event that the requested refund is in accordance with the refund policy established for such event.

Chapter Treasurers control the disbursement of all chapter funds in accordance with this policy.

1.471 Expense Reimbursement

The Board of Directors shall authorize the Treasurer to make payment to reimburse the Officers, Directors and Committee members for all reasonable and necessary expenses incident to the performance of the duties of their positions. Such reimbursements must fall within the amounts adopted in the budget, but must not exceed the actual out-of-pocket expenses incurred, such as office supplies, long distance telephone, postage, copies and fax (facsimile) costs.

Reimbursements for copy expense should not exceed ten cents per copy. Reimbursements for fax expense should be only for out-of-pocket expense for the actual cost of fax transmission and receipt, paid to a third party. Any labor, travel, meals or lodging expenses must be approved by the Board of Directors, and must be by written request. Vouchers for any reimbursements must be submitted within forty-five days of incurring the expense.

1.48 Reporting

The Treasurer shall prepare and deliver monthly financial statements to the officers and directors of the society in accordance with the accounting standards adopted by the Board of Directors.

The Treasurer shall present a set of financial statements to the Annual Meeting of Members. Those statements shall include the internal review results of the most recently completed year and the interim results of the current year as of the most recently completed monthly period.

The Treasurer shall immediately report any indication of budget allocation abuse to the President.

The Treasurer shall provide complete records to the Internal Review Committee for the internal review in a timely manner. Final Internal Review financial statements shall be presented to the Board of Directors at their first meeting subsequent to the completion of the Internal Review.

The Treasurer shall report the record of dues paid and receivable to the Board of Directors and the Membership Committee in September of each year in such form and manner as is consistent with the overlapping duties of the Executive Director of the society.

The Treasurer shall prepare and present any special financial reports or supporting schedules as may be requested by the President or the Board of Directors.

Chapter Treasurers shall report to the Treasurer and provide any and all documentation as the Internal Review Committee may request through the office of the Treasurer.

All Treasurer and Internal Review Committee files and records should be forwarded to the Executive Director in the PASC headquarters, as the occupants of those offices shall change.

1.49 Borrowing

Borrowing, of any kind must be specifically authorized by the Board of Directors. All notes and bonds authorized by the Board of Directors shall require the signature of the Treasurer and the President. The Treasurer shall manage the timely re-payment of all society debts and shall notify the Executive Committee when there is any danger of default for any reason. This policy includes any arrangement for “ready reserve” lines of credit to cover insufficient funds in society checking accounts.

1.50 BOARD OF DIRECTORS

1.51 POSITION IN TABLE OF ORGANIZATION

Maintains close liaison relationship with other officers and Committee Chairs

1.52 A Director's RESPONSIBILITIES

- Performs such duties as are or shall be prescribed by the Bylaws and the Board of Directors, according to Article VII, Section 2 thru 8 of the By-Laws.
- Provides leadership to Committee Chairs in support of timely achievement in subordinate job functions.
- Attends all Board meetings of the Society or notifies an officer of non-attendance prior to any meeting.

1.53 A Director's AUTHORITY

Each Director is delegated such authority as is necessary to fulfill the responsibilities of the position within the established PASC By-Laws and Administrative Policies and Procedures.

1.54 A Director's ACCOUNTABILITY

Each Director shall be held accountable for job performance as measured by:

1. Support of PASC Bylaws, Policies and Procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned PASC personnel and members.
4. Professional representation of PASC within the business community.

If the office of any Director shall for any reason become vacant, his/her unexpired term shall be filled by a majority vote of the Board of Directors at the first regular meeting following such vacancy. A vacancy shall occur if any member of the Board of Directors is absent from the Board meeting three (3) consecutive times, without approval of the President.

1.55 MEMBERSHIP APPLICATIONS

The Executive Committee of the Board will process and approve/disapprove membership applications. Office personnel will circulate membership applications to the Executive Committee for approval.

2.0 EXECUTIVE DIRECTOR AND STAFF

This section of the Manual is included to give guidance should the Office of Executive Director as provided in Article XVII of the Bylaws be filled. This position may be filled by a firm, entity or individual.

2.1 EXECUTIVE DIRECTOR - Responsibilities

The Executive Director, a paid position on a full or part time basis under contract to this Society, is under the supervision of the Executive Committee, particularly the President of the Society.

The Executive Director is to report to the President and the Board of Directors and to be present at all Board meetings, regular and special.

The Executive Director shall be responsible for the day to day operation of the Society. The Executive Director will coordinate the various duties with the Office of the Society charged with the primary responsibility for that area by the Bylaws of the Society.

2.2 THE CONTRACT

At the direction of the Board of Directors, the President may enter into a written contract for a period of not less than one year. Such contract shall begin on July 1 and end on June 30 except for a partial year when contract is started.

The compensation shall be determined by the Annual Budget Committee upon the recommendation of the President serving at the time of contract negotiations, either at the inception of the contract or at any renewal period. Such salary shall be commensurate with the duties assigned and those normally associated with the position.

The Executive Director shall be reimbursed for ordinary and necessary expenses in fulfillment of his/her duties as recognized by, the President, subject to Board approval. Rates of mileage reimbursement shall be set by the Board of Directors.

The Executive Director may be terminated for just cause by the Executive Committee with the approval of the Board of Directors in accordance with the employment contract.

2.3 DUES

Pre-billing dates for dues shall be April, May and June; dues are due July 1 each year; and CPE reporting requirements are hereby changed to a three year cycle.

Delinquency letters will be mailed September 1 with a copy to the Membership Chairman. Suspension notices will be copied to the Membership Chairman and the information entered into the Society's records.

There shall be a notice on the dues billing that states:

“By renewing your membership and submitting payment, you are affirming that you have complied with PASC's bylaws and rules and you have acquired the necessary CPE credits for the

3 year reporting cycle. You agree that your CPE records are available for audit.”

A special committee will audit approximately 10% of all Active Members’ CPE records every third year, to verify compliance with the CPE rules.

The dues statements shall say that installment payment arrangements are available upon request and that those interested should contact the PASC office personnel (who will make appropriate arrangements after consultation with the Treasurer). Installment payment arrangements shall be available for membership renewals only.

2.4 CORRESPONDENCE

The President of the Society, Executive Committee and the Secretary of the Society shall receive copies of all correspondence, written by the Executive Director, Officers, and the Co-Chair, and Committee Chairpersons unless otherwise directed by the President. (This includes email correspondence.)

PASC correspondence will be over the signature of the President, or by a Board Member or Committee Chair, at the direction of the President, or, where appropriate, both the President and the Executive Director. The Executive Director will sign routine administrative correspondence or that which is directed by the President of the Board. The Secretary and Treasurer will sign correspondence that is specifically related to their office. Board members and committee chairmen may use PASC memos for internal communication. All Officers, Board Members and Committee Chairmen understand that any correspondence on letterhead (formal or informal) may be the subject of a subpoena in a court of law and may be judged as speaking for the entire Board and membership.

3.0 NSA STATE DIRECTOR

In general, PASC is an affiliate of the National Society of Accountants (NSA). As a major national representative of the practicing public accountants, NSA is active in federal, state and local areas of interest to its membership.

The NSA STATE DIRECTOR, through the President’s directives as governed by the Bylaws, usually is charged with the obligation of keeping the membership informed of the many activities and items of interest to PASC’s membership.

PASC is represented on the national level by the President of PASC, the NSA State Director and a regional governor.

It shall be required of the NSA State Director to render interim reports to the President on all activities and that these reports be presented at Board meetings for review by the Board and at the annual meeting.

The NSA State Director shall be a member of the National Affairs Activity.

The NSA State Director’s presence shall be required at all Board meetings and annual meetings and shall be an ex-officio member and advisor to the Governmental Affairs Committee.

A member of PASC is recommended by vote of the membership for this position. The

recommendation is then forwarded to NSA for action. No one may serve more than two terms. The next recommendations will be made at the annual meeting in even numbered years.

SECTION B

COMMITTEES:

In accordance with the Bylaws, the President shall annually, and for a term of one year, appoint the following Standing committees:

- 4.0 Education** – Education Seminars; Convention
- 5.0 Governance** –Budget, Bylaws and Administrative Policies and Procedures, Ethics and Grievances issues, Internal Review,
- 6.0 Governmental Affairs** – Legal & Legislative issues, Liaisons and National Affairs
- 7.0 Membership** – Membership, Nominating, Chapter Development, Awards, Public Relations and CPE Audit issues

The Board, Committee Chairpersons, and other interested members meeting in retreat or otherwise will perform the long range planning function for the Society and will develop an annual calendar including seminars, meetings, etc.

The President shall appoint such other committees and subcommittees as he/she may deem necessary to carry out the affairs of the Society.

The Society will conduct meetings using Parliamentary Procedure, following Robert's Rules of Order as a guideline. Each year, the Board will provide incoming members with a copy of Robert's Rules in Plain English by Doris P. Zimmerman, with the understanding that they will become familiar with the procedures by which we will operate.

4.0 Education

4.1 Position in the table of organization – Reports to the President

Directly supervises members of committee
Maintains close relationship with the other Committee Chairs to effectively act
within the job description of the assigned committee.

4.2 **Responsibility** (Activities)

Education and Convention issues

4.3 **Authority**

The Chairperson shall appoint Activity Leaders as appropriate. The Chairperson is delegated the authority to implement the Committee plan of action following approval of the Board of Directors.

4.4 **Accountability**

The Chairperson will be held accountable for the development and implementation of the activities of the Committee.

4.5 **Specific Duties**

Education (Needs an Activity Leader):

- Produce seminars on a statewide basis
- Work with chapters to oversee mini-seminars within the bounds and acceptance for CPE by the Internal Revenue Service and Accreditation Council for Accounting and Taxation (ACAT).
- Develop a speakers' bureau within PASC
- Help chapter study groups for various examinations, i.e. Enrolled Agents exam, Accredited Business Accountant (ABA) exam
- Work with NSA to exchange and disseminate education and seminar information
- Produce the annual PASC TAX SEMINARS at various locations throughout the state.
- Verify that records and mailing lists for annual tax seminars are maintained.

Convention (Needs an Activity Leader):

- Select site for convention. It shall be the responsibility of the committee not to have the convention in the same city or region more than two consecutive years.
- Prepare convention budget and set registration fees, subject to Board approval. Direct all registrations to the PASC Office. Approve all expenses connected with the Convention and forward them to PASC Office for payment.
- Prepare articles for publication in monthly newsletter about convention. (The first article should be published at least 6 months prior to the convention.)
- Design and distribute convention brochure and registration form to all PASC members and other interested persons in the profession as appropriate a minimum of 1 month prior to convention.
- Secure a NSA representative for Convention (for regular national updates and to install officers) and secure speakers for convention seminar. Seminars should provide between 12 and 16 CPE credits.
- Work with hotel/resort arranging all meeting and banquet rooms, hospitality room, accommodations for convention attendees, food and beverage lists.
- Prepare agenda and programs for each day of the convention.
- In general, plan convention and implement those plans.

5.0 **Governance**

5.1 Position in the table of organization – Reports to the President

Directly supervises members of committee

Maintains close relationship with the other Committee Chairs to effectively act within the job description of the assigned committee.

5.2 Responsibilities (Activities)

Internal Review, Budget, Bylaws and Administrative Procedures, Ethics and Grievances issues

5.3 Authority

The Chairperson shall appoint Activity Leaders as appropriate. The Chairperson is delegated the authority to implement the Committee plan of action following approval of the Board of Directors.

5.4 Accountability

The Chairperson will be held accountable for the development and implementation of the activities of the Committee

5.5 Specific Duties

Budget (Needs an Activity Leader):

- Prepare a budget for the Association for the upcoming fiscal year. This will include expenses needed by the various committees to carry out their assigned duties.
- Monitor receipts and expenditures for each budget item to determine if staying within budget during the fiscal year.
- Recommend to the Board any increases or decreases which need to be made to the budget in the next fiscal period.
- Receive from President/President-Elect suggestions for the budget for the next fiscal period.
- Coordinate or cooperate with the current PASC Treasurer.

Bylaws (Needs an Activity Leader):

- Review Bylaws annually. Draft additions and amendments to existing Bylaws as proposed by Board of Directors or as requested by Board members.
- Assist Chapter Coordination Committee Chairperson in drafting Bylaws for each chapter
- Send letter to all members thirty (30) days prior to the Annual Meeting, advising them of Board recommended additions and amendments to the Bylaws. It is the duty of the Bylaws & Rules Committee Chairperson to write the letter and it is the duty of the Secretary to mail it to members. The Secretary shall have the option of having the proposed changes published in the Association's publication if it will meet the thirty (30) day requirement.

Administrative Policies & Procedures (Needs an Activity Leader):

- Collect and maintain all new administrative proposals in good form.

- Bring to the attention of the President in writing new proposed Administrative Policies and Procedures.
- Keep officers and membership informed of all new directives creating policy.
- Carry out other duties directed by the President
- Propose to the Board of Directors changes in Administrative Policies and Procedures at any regularly called Board meeting.

Ethics & Grievances (Needs an Activity Leader):

- Act as the clearing house to receive and process all complaints relating to unethical practices
- Investigate any written charges presented to the committee to determine validity of the charges
- Refer the report to the Board of Directors for action

Internal Review (Needs an Activity Leader):

- Analyze and evaluate the books and records of PASC annually for accuracy and compliance to Generally Accepted Tax Accounting Principals and Procedures.
- Present a reviewed report to the Board of Directors.
- All Treasurer and Internal Review Committee files and records should be forwarded to the Executive Director in the PASC headquarters, as the occupants of those offices shall change.

6.0 Governmental Affairs

6.1 Position in the table of organization – Reports to the President

Directly supervises members of committee

Maintains close relationship with the other Committee Chairs to effectively act within the job description of the assigned committee.

6.2 Responsibilities (Activities)

Legislative issues, legal affairs, liaison issues and national affairs

6.3 Authority

The Chairperson shall appoint Activity Leaders as appropriate. The Chairperson is delegated the authority to implement the Committee plan of action following approval of the Board of Directors.

6.4 Accountability

The Chairperson will be held accountable for the development and implementation of the activities of the Committee

6.5 Specific Duties

Legal & Legislative (Needs an Activity Leader):

- This group is charged by the President, in addition to other duties, to be cognizant of all new laws, regulations and other legal matters which may have an effect on the general membership as well as the Society, to keep all officers informed of pending or proposed legislation. All of which is to be presented by written reports to the President and Board of Directors on a continuing basis.
- Provide a monitoring of the State Board of Accountancy in line with the requirements of the NSA, to provide a written report of such for both the NSA and the officers of the Society.
- Make recommendations of action needed with regard to pending legislation and/or proposed legislation.
- To make application, in conjunction with the Treasurer, for any NSA matching funds.
- Make annual recommendation to the Board regarding retention of a Legislative Liaison to provide legislative services. This recommendation should be made no later than May 1st of each year.

Liaison (Needs an Activity Leader):

- Maintain contact with the IRS District Office and Colorado Department of Revenue, asking who is to be contacted with improvements suggestions.
- Contact each chapter requesting its input into improvements needed on memos, forms, IRS procedures, etc. give these a cutoff date.
- Contact person assigned by the IRS or Colorado Department of Revenue and send them suggestions.
- If held, represent PASC at meeting with IRS and/or Colorado Department of Revenue and other practitioners.

National Affairs (Needs an Activity Leader):

- Inform PASC of the activities of NSA
- Act as liaison between PASC & NSA
- Solicit new members for NSA
- Represent PASC at NSA Conventions and meetings
- Maintain present membership level of PASC in NSA
- Make committee chairs aware of all NSA matching funds and/or direct awards.

7.0 Membership Committee

7.1 Position in the table of organization – Reports to the President

Directly supervises members of committee

Maintains close relationship with the other Committee Chairs to effectively act within the job description of the assigned committee.

Develop proposed budget for committee activities for upcoming fiscal year.

7.2 Responsibilities (Activities)

Membership, Nominating, CPE Audits, Chapter Development and Awards & Public Relations issues

7.3 Authority

The Chairperson shall appoint Activity Leaders as appropriate. The Chairperson is delegated the authority to implement the Committee plan of action following approval of the Board of Directors.

7.4 Accountability

The Chairperson will be held accountable for the development and implementation of the activities of the Committee.

7.5 Specific Duties

Membership (Needs an Activity Leader):

- Conduct an ongoing membership drive and develop promotions throughout the state.
- Coordinate and supervise chapter membership drives
- Assist in the formation and development of chapters.
- Provide reports and suggestions to the Board of Directors as would be of assistance in membership acquisition.
- Bereavement Policy – Following the death of a member, a contribution will be made to a charity if specified by the survivors. If no charity is specified, then a floral arrangement will be sent to the services of the deceased.
- Illness Policy – A get-well card will be sent to the member in the event of an illness of the member only.
- Each Chapter: Obtain or make a roster of accountants in public practice within the area served by the chapter.
- Each Chapter: Coordinate the personal contact of those not members by the chapter members.
- Prior to suspension notice, the PASC Headquarters will give a list of people who have not paid dues to the Board of Directors and to the Membership Committee.
- Create a CPE Audit Committee to collect CPE logs from 10% of our Active Membership. Publish results and present them to the Board, so the membership knows this audit is taking place. This committee should function every three years in association with our reporting years for CPE logs, beginning in 2008.

CPE Audits for Membership (Needs an Activity Leader):

- Every three years, starting in 2008, facilitate the audit of approximately 10% of our Active Members' CPE records to assure compliance with CPE Rules.
- Request adequate supporting documentation from members to verify CPE credits.
- Compile a report that lists members contacted, and states the number of members who were in compliance. Also report the number of members who were not in compliance, and state what was done to get them to compliance. Report will be due September 30th, and will be presented to the Board.
- Create a short memo to be placed in the members' files, stating the year they were audited and in compliance.
- Once the audit and required reports are complete, the supporting documentation collected from members may be destroyed the following fiscal year.

Nominating (Activity Leader should be the most recent Past President.)

- Present a full slate of officers and directors for consideration
- Interview potential candidates – advise and discuss the duties/responsibilities of each office.
- Notify all members that anyone wishing to run for office must register before December 1st.
- Cause to be published to all members the list of candidates at least 90 days before the annual meeting.
- Submit this list to the chairman of the annual meeting so the chairman may properly place in nomination those registered as candidates.
- Check each member/candidate to make certain the individual is eligible to run for office.
- Mail ballots (for Board of Directors) are to be used only at the discretion of the Chairperson of the Board of Directors. A motion to table is not acceptable on a mail ballot.

Chapter Development (Needs an Activity Leader):

- Activate chapters at the direction of the Board of Directors
- Take cognizance of chapter internal problems and resolve a solution to these problems.
- Cooperate and work with other president’s committees in resolving problems affecting the Association membership.
- Notify all chapters of the necessity of the timely preparation of Annual Chapter Reports which must be in the hands of the *Treasurer* on or before July 15th of each year. The Chapter Coordination Committee’s work is not complete until ALL Annual Reports are in the hands of the Treasurer. *Suggestion! Have each Chapter appoint one of its members to the Chapter Coordination Committee and make this report the responsibility of your committee member from each and every chapter.*

Awards (Needs an Activity Leader):

Distinguished Service Award

- This award may be issued only to one person per year and is only available once each year.
- Any PASC member can recommend a person for this award. All recommendations shall be made to the Awards and Scholarship Committee no later than March 31st each year.
- The Awards and Scholarship Committee will recommend one person to the President to receive this award, no later than April 30th each year. This award will be presented by the President.

Outstanding Member Award

- This award may be issued to the member as chosen from PASC’s membership as recommended by the Membership Committee. This is also an annual award.

Outstanding Chapter Service Award

Special Memberships

- Honorary Membership can be recommended by any PASC member.
- Life Membership - should be bestowed only upon persons who have made distinct contributions to the Society in the form of service, and that passive length of

membership should not be a factor.

Public Relations (Needs an Activity Leader):

- Prepare promotional brochures
- Supply news releases for PASC events
- Work with the Education Committee with regard to a speakers' bureau.
- Establish a protocol which in general will be employed by all officers and members of this Society. These certain protocol guidelines shall be used at all meetings. When diplomacy and courtesy are not in keeping with the integrity of this Society, this committee may be the proprietor created by any cause of the Society's membership.
- Contact professional and educational community to inform them of programs and benefits of PASC association.
- Work in conjunction with NSA and make use of any matching funds.
- Be aware of NSA/ASO Protocol so that you know what is expected if a national dignitary comes to our state. (Document follows at the end of this packet.)

CONTINUING PROFESSIONAL EDUCATION RULES

101. **CPE Hours Requirement.** For fiscal years beginning July 1, 1993, every active member must provide proof of completing a minimum of 72 hours of acceptable continuing professional education

courses during each three year reporting cycle. The state just got rid of the per-year minimums for CPA's since they are so hard to enforce. It is suggested that we do the same for our society. The hours completed at the Annual Accounting Forum may be applied to either the current year or succeeding year requirement at the discretion of the member. An active member who has maintained that status for only part of a preceding year shall have his/her requirement prorated on the basis of 6 hours for each full quarter in active status.

102. **Course Subject Matter.** The following general subject matters are acceptable as long as they contribute to the professional competence of the member:

- Accounting and Auditing
- Administrative Practice; e.g. engagement Letters, Fee Structures, Personnel, etc.
- Business Law
- Communication Arts
- Computing Services*
- Economics
- Functional Fields of Business -
 - Business Management and Organization
 - Ethics
 - Finance
 - Marketing
 - Personnel Relations
 - Production
 - Taxation
- Management Services
- Mathematics, Statistics, Probability and Quantitative Applications in Business
- Social Environment of Business
- Specialized Areas of Industry; e.g. Film Industry, Real Estate, Farming, etc.

Areas other than those listed above may be acceptable if the member can demonstrate that they contribute to his/her professional competence.

103. **Required Records.** Satisfaction of the requirements under Section 101, including the retention of attendance records and written outlines, may be accomplished as follows:

- ! (a) In the case of courses taken for scholastic credit in accredited universities and colleges (state, Community, or private) or high school districts, evidence of satisfactory completion of the courses will be sufficient.
- ! (b) In all other instances, the member must maintain outlines and/or notes as evidence of attendance or study for a period of three (3) years beyond the current year.

104. **Advance Approval.** Advance approval of the educational program is not required for it to be acceptable to the Board of Directors, but if advance approval has not been obtained, the responsibility for establishing that a particular course is acceptable and meets the requirements of Section 102 rests solely upon the member.

105. **Credit for Meetings.** Firm meetings for staff or for management groups may qualify if they meet the requirements of Section 101 and are devoted to any of the subject matters included under section 102. Portions of such meetings devoted to administrative and firm matters cannot be included.

106. **Instructor Credits.** Credit as an instructor, discussion leader, or speaker will be allowed for any meeting or engagement, provided that the session is one which would meet the continuing education requirements. The credit allowed an instructor, discussion leader, or a speaker will be as follows: 2 CPE credit hours for preparation time plus 1 CPE credit hour for each 50 minutes of actual teaching time.

107. **Credit for Publications.** Credit may be allowed for published articles and books, provided they contribute to the professional competence of the member. Credit for preparation of such publications may be given on a self-declaration basis up to twenty-five percent (25%) of the renewal requirement.

108. **Whole Hours Only.** Continuing education credit for seminars, institutes and other classroom studies may be given for whole hours only, with a minimum of fifty (50) minutes constituting the class hour. As an example, ninety five (95) minutes of continuous instruction would count for only one (1) hour. For continuous conferences and conventions, when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes, and shall be counted as three contact hours.

109. **Member's Responsibility.** Primary responsibility for documenting the requirements of continuing education rests with the member, and evidence to support fulfillment of those requirements must be retained for a period of three (3) years after the completion of educational courses.

110. **Programs which qualify:**

(a) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a program of learning which contributes directly to the professional competence of an accountant. It will be left to each individual member to determine the course of study to be pursued.

(b) The following are deemed necessary to qualify as acceptable continuing education programs, provided the standards outlined in Sections 101 and 102 are maintained.

(1) Professional development programs of national, state, and local accounting organizations and their chapters.

(2) Technical sessions at meetings of national, state and local accounting organizations and their chapters.

(3) Universities or college courses that meet our CPE requirements, each unit of college credit shall equal the following CPE credits:

Semester system 15 credits

Quarterly System 10 credits

(4) Programs in other organizations (accounting, industrial, professional, etc.).

(5) Other organized educational programs on technical and other practice subjects.

(c) In order to qualify under Section 101, a program must:

(1) Require attendance.

(2) Be at least one (1) class hour (50-minute period) in length.

(3) Be conducted by qualified instructor or discussion leader.

(4) Require a maintained record of attendance – retained for at least 4 years.

(d) Formal correspondence courses which provide evidence of satisfactory completion will

qualify. The Board of Directors will not, however, approve any correspondence course that does not offer sufficient evidence that the work has actually been accomplished.

111. **Control and Reporting.** Active members must provide a signed log which has been currently maintained throughout the year on a form approved and provided by the Public Accountants Society of Colorado.

The Board of Directors may require verification of any information submitted by members. If a Continuing Education Statement submitted by a member as required by this section is not approved, the member shall be so notified, and he/she may be granted a period of time by the Board of Directors in which to correct the deficiencies noted.

112. **Exceptions.** The Board of Directors may make exceptions to these rules in accordance with the provisions of Article II, Section 3 of the By-laws.

113. **Failure to Meet Continuing Education Requirements.** Any active member who fails to submit acceptable evidence to the CPE Audit Committee of having satisfied continuing education shall have his/her membership suspended. This provision will be waived in any instance where the member applied by September 1 to the Board of Directors for relief, pending action of the Board of Directors.

114. **Citation of Rules and Purpose.** These rules may be cited and referred to as the "PASC Continuing Education Rules". They are subject to amendment, modification, revision, supplement, repeal, or other change by appropriate action in the future. The Board of Directors anticipates that members will maintain the high standards of the profession in selecting quality education programs to fulfill the continuing education requirements of the Public Accountants Society of Colorado.

Public Accountants Society of Colorado

MANUAL OF CHAPTER PROCEDURES

I. PURPOSE

The Public Accountants Society of Colorado has determined that the formation and operation of chapters in various geographic areas of Colorado will be instrumental in providing for the success of the Society and its members. The purpose of the manual is to provide in written documentation, the policies and procedures which will govern the formation, the operations and the dissolution of chapters within the Society. In all cases, the Article of Incorporation and the By-Laws of the Society will take precedence over this manual. Where this manual is mute, chapters are empowered to establish their own policies and procedures provided that such policies and procedures are not in conflict with the Articles of Incorporation, the By-Laws or this manual.

II. FORMATION

A group of not less than five (5) members in good standing may be recognized as a chapter of PASC by written petition giving the name of the Chapter. The petition should contain proposed meeting place, the day of the month of the meeting, and shall be signed by all member petitioners. The petition must first be submitted to the Chapter Coordination Committee for approval and that committee will submit the petition to the next scheduled Board meeting for consideration and approval. The fact of petitioning for this authorization constitutes the unconditional acceptance of the Articles of Incorporation, the By-Laws and the Manual of Chapter Procedures of the Public Accountants Society of Colorado by the petitioning chapter. When a Chapter has been duly formed in the manner prescribed there shall be issued to said Chapter an authorization duly signed and executed by the President of PASC. PASC shall allocate a formation budget not to exceed \$300.00 for each chapter formed, and this amount shall be spent by the newly authorized chapter for the expenses of this chapter's formation.

III. OFFICERS

Each Chapter shall determine the number of chapter officers, but must have at least three. Officers shall be members in good standing and shall be elected to serve a one-year term, but may be eligible for re-election for one additional term or until their successors are duly elected and qualified. No current PASC officer or director may serve as a chapter officer. The President of the Chapter shall be a member of the Board of Directors and may attend PASC Board meetings at the Chapter's expense. Election of officers shall be held at an annual chapter meeting held in May. Installation of officers shall be at the June meeting or at the - PASC convention, as directed by the Executive Committee of the Society. Elected officers shall assume their duties at the first chapter meeting in July of each year.

IV. FINANCES

Each Chapter shall maintain all chapter funds in checking or savings accounts with federally insured financial institutions using the Employer Identification Number of this society. Each chapter shall include the current Treasurer of this Society as an alternate signature to all chapter

checking and savings accounts. The chapter shall maintain control of its finances, but shall render quarterly *and annual* financial reports to the PASC Treasurer, outlining income and expenses for the period and cash balance in the bank accounts. All monies accumulated by Chapters shall belong to said Chapter for the purpose of promoting regularly sanctioned Chapter activities. The Public Accountants Society of Colorado shall acquire all assets and pay any liabilities of any chapter that ceases to operate for any reason.

V. CHAPTER LOCATIONS

Geographic location and availability to both existing members and potential members should be considered in the selection of a Chapter location.

VI. OPERATING PROCEDURES

1. Chapters shall hold a minimum of one meeting per calendar quarter, in addition to an annual Chapter meeting. Chapters are encouraged to make announcements and welcome new members and guests.
2. Chapters shall encourage regular attendance by all members.
3. It shall be the responsibility of the Chapter to conduct at least one or more educational activities, and it shall promote and participate in programs adopted by PASC. All programs must be submitted to PASC's related committee for review so that it does not conflict with the policies and procedures of PASC, and does not compete directly with other PASC and other Chapter events. In addition, all educational programs conducted must qualify for continuing education credits. The Chapter is responsible for maintaining records of attendance at all CPE functions in accordance with IRS Circular 230, Section 10.61g.
4. If a Chapter wishes to participate in any legislative activity or promotional/educational program that relates to and affects PASC and its members, it must have the authorization of the Board of Directors of PASC.
5. Any PASC member may affiliate with a Chapter. Each member may indicate his/her desire to be a member of a Chapter. There will be a "check-off" on the dues statements to members which should be returned with members' dues payments.

VII. CHAPTER DUES

All dues from Chapter members shall be paid directly to the PASC Treasurer as a part of the State Society dues. The Chapter shall not be empowered to access any local chapter dues, but newly-formed chapters may initiate a one-time registration fee for all new members joining this chapter, for the purpose of covering formation expenses and creating operating capital. If a Chapter member becomes delinquent within thirty days of the billing date of dues, it will be the responsibility of the Chapter's Treasurer to assist the PASC Treasurer in collecting said delinquent dues. In the event any member of a local Chapter shall fail to pay any installment of dues within 90 days after the same shall have become payable, it shall be the duty of the Chapter's Secretary to assist the PASC Secretary in sending by mail a notice to the effect that, unless dues are paid

within 15 days thereafter such member is subject to suspension. Any member whose dues delinquency shall extend six months shall be subject to immediate suspension without further notice.

VIII. ANNUAL CHAPTER REPORT

Each Chapter shall complete and transmit to the Treasurer on or before July 10th of each year, an annual Chapter Report.

IX. WITHDRAWAL OF AUTHORIZATION TO OPERATE

1. Authorization to operate as a Chapter may be withdrawn by the Board of Directors of PASC with a three-quarters majority vote for failure of the Chapter to be governed by the Manual of Chapter Procedures or otherwise comply with the Bylaws of the State Society.
2. If a Chapter's active membership falls below a minimum of five members, then said Chapter's Authority to operate will be subject to suspension by a three-quarters majority vote of the Board of Directors of PASC.
3. A Chapter may voluntarily surrender its authority to operate as a Chapter with thirty days written notice to the Board of Directors of PASC. In the event authority to operate as a chapter shall be withdrawn or voluntarily surrendered, all assets of the discontinued Chapter shall be transferred to the State Society, which shall pay out of said assets all legal obligations of the discontinued Chapter. If there is a surplus then said surplus shall automatically become the property of the State Society.

X. UNAFFILIATED MEMBERS

Members not affiliated with Chapters shall be known as members at large and shall be governed by the Constitution and Bylaws of PASC, in addition to the rules of Professional Conduct.

AUTHORITY TO OPERATE

Know All Persons By These Presents:

That the Public Accountants Society of Colorado, having received and approved a petition to form a chapter properly executed by the requisite number of members in good standing, hereby grants to

CHAPTER NAME

full authority to operate as a chapter of the Public Accountants Society of Colorado. The fact of petitioning for this authorization constitutes the unconditional acceptance of the Articles of Incorporation, the Bylaws and the Manual of Chapter Procedures of the Public Accountants Society of Colorado by the chapter named herein, and by issuance of this authorization, the chapter is perpetually bound by the contents of these documents. In witness of its action the society has caused this document to be executed by its President this _____ day of _____, xxxx.

Public Accountants Society of Colorado

SEAL

By _____ President

ATTEST:

Public Accountants Society of Colorado

By _____ Secretary

NSA/ASO Protocol

Basic rules for treatment of special guests and VIP's who attend our state society functions.

- Always recognize your guest at the function whether they will be speaking to the assembly or not.
- Assign a member to introduce your guest to your members.
- Provide special seating for your guest, either at the head table or with your officers or other dignitaries. If the guest is seated at a table with members, be sure to introduce everyone at the table.
- Although not a requirement, providing a special amenity in your guest's rooms, such as a bottle of wine or basket of fruit, is a nice touch. Make sure your guests are made to feel as welcome as a guest in your own home.
- Always allow some time for your guest to say a few words to your membership, even if it is only to thank you for its hospitality.

The National Society of Accountants (NSA) is the national organization with which state organizations are affiliated – hence the term Affiliated State Organizations (ASO's). At the request of ASO's, NSA representatives may attend state conventions and be given the responsibility of installing the state officers. The NSA representative, usually a high-ranking NSA Officer or District Governor, represents NSA. Frequently, the NSA representative presents a timely message about what's going on in NSA to your state society. If your state society has special interest in particular NSA events and seminars, let the representative know so it can be included in their presentation.

Below are the basic rules of protocol that apply to your NSA representative. Feel free to add your own in order to make your representative feel as welcome as possible.

ADVANCE ARRANGEMENTS

- Invite your guest as early as possible to allow adequate time for scheduling travel, proper notification and publicity. The invitation request should go to the President of the National Society of Accountants with copies to the NSA Executive Vice President and the invited guest. You will be notified as quickly as is practical if your request can be filled or a suitable substitute found if an attendance conflict arises.
- Obtain a biography of your guest to use for introduction and publicity purposes. A professional photograph may prove to be a nice promotional strategy for your programs and publicity.
- Establish a personal contact with your guest either by telephone or letter to let him or her know that you are glad he or she is coming.
- Send a meeting schedule to your guest, along with the invitation. If a schedule is not available, send last year's as a guideline and note that the schedule is from last year.

- Tell your guest what he/she will be expected to do. Be sure to specify appropriate dress and seating arrangements. Inform your guest of the special interests indicated by your members. Let them know about any sensitive areas – problems that should be avoided.
- Ask your guest if his/her spouse will be attending. Assure them that the spouse will be welcome and included in all spouse activities. Keep the spouse in mind when planning all activities and seating.
- If desired, ask permission to tape or reprint any guest speeches.
- Make hotel accommodations for your guest and confirm the reservations to your guest by telephone, letter, fax or email.
- Arrange to have your guest met at the airport. A warm greeting at the airport sets the tone for the entire visit.
- Assign one or more of your members to look after your guest. Never leave your guest to his or her own devices unless requested. You want to avoid confusion and embarrassment, so communication with your guest as to his/her desires is of paramount importance. Make your guest feel wanted.

MEETING ACTIVITIES

- Your guest should receive a complete convention packet, including name badges, meal tickets, etc.
- Invite your guest to participate in all meeting activities at his/her own discretion.
- Introduce your guest to all your state officials and all members you encounter.
- If your guest is to install officers, provide him/her with complete details including pronunciation of names.
- Carefully prepare the formal introduction of your guest. Make certain you have the correct facts. Keep it short and relevant. It should convey respect for the guest's position and pleasure at the guest's attendance.
- Have a glass of water and extra water on hand before your guest speaks.
- Go the extra mile. Remember your NSA representative is an important visitor. You want him/her to have a good perception of your state society. Before you act, ask yourself how you would feel if you were in his/her place.

AFTER THE MEETING

- Arrange to take the guest to the airport and, if possible, assist with the luggage.
- Send the guest a thank you letter of appreciation.
- If you receive any publicity in the local press or your state newsletter, forward it to your guest.

RESPONSIBILITIES OF THE NSA INVITED GUEST

- Attend all the ASO functions to which he/she is invited, including board meetings. Do not just put in an appearance. The ASO is entitled to your full attention. If not attending the educational program(s), explain to your host(s) your reasons, but make sure you are present at all the breaks.
- Keep your host(s) apprised of your whereabouts. The ASO *hosts should know where to contact you when you are not at functions, if your presence is required.*
- Pay attention to the instructions given by your host, especially concerning sensitive issues.
- If part of your duties, perform the installation ceremony. Present the incoming president with the installation gift provided by NSA.
- Go the extra mile. Remember that NSA's affiliated state organization is important to NSA and provides future leaders. You want them to have a good perception of NSA. Before you act, ask yourself how you would feel if you were in their place.

FINANCIAL RESPONSIBILITIES AT ASO CONVENTIONS

NSA pays the national representative's transportation expenses to and from the ASO convention.

The ASO pays for lodging, meals and registration fees of the national representative.