



***VOLUNTEER
POLICIES
AND
PROCEDURES
MANUAL***

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POLICIES AND PROCEDURES

Board of Directors

Any chapter member may sit in on a Board meeting as a guest. Other guests may be invited by the Board from time to time. Any individual not on the Board who would like to attend a Board meeting is required to contact the president in advance and, if wanting to address the group, ask to be placed on the agenda. (It is the president's decision whether there will be enough time at the meeting to accommodate the request to speak.) Guest comments to the Board are to be limited to three minutes unless the Board requests otherwise.

(Approved at Board meeting June 1, 2007.)

Board meeting minutes and the year-end Treasurer's report will be posted to the chapter's website.

(Approved at Board meeting June 5, 2007.)

The chapter Bylaws describe the responsibilities of the Board of Directors as follows:

The management of the business and affairs of the Chapter shall be vested in a Board of Chapter members in good standing. The Board shall be comprised of the six elected officers of the Chapter, the immediate past president of the Chapter, the four directors elected by the Chapter members, and the two state directors elected by the Chapter members. In the event of a vacancy in its membership, the Board shall fill said vacancy for the unexpired term thereof at any regular meeting of the Board, without referring same to the membership as a whole.

The Board shall fill an interim vacancy of any elected director; shall exercise control over the Chapter's monies and properties; shall prepare and approve a budget; shall keep a complete record of its actions and submit a condensed report thereof at the annual meeting, together with any recommendations for the welfare of the Chapter. The Board may engage an executive director, employee, agents, certified public accountants and attorneys to perform such duties as in its judgment may appear necessary to carry out the objectives of the Chapter as expressed in its Bylaws and Resolutions, except where such duties are specifically delegated to others.

The four elected directors are to be elected by the Chapter and shall be elected for terms of two years, two directors to be elected annually by the Chapter.

Each member of the Board may be appointed by the president to serve as Board Coordinator of a designated Chapter activity or committee. Such activities may include member attendance, new members, programs, public relations, arrangements, continuing education, etc.

Six members of the Board shall constitute a quorum.

Absence from three consecutive regular meetings of the Board shall constitute a tender of the director's resignation unless a satisfactory explanation is offered to the Board. Notice shall be given to the member by the secretary or designated agent and co-signed by the president.

The Board shall meet at such time and place as may be specified by the President or whenever convened by call of at least five (5) Board members.

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Notice shall be given to each member of the Board at least seven days prior to each regular meeting. Notice of special meetings shall be given to each member of the Board at least two days in advance of the meeting.

Board of Directors Statement of Responsibilities

A member serving on the chapter Board of Directors is encouraged to sign the Board of Directors Statement of Responsibilities before the beginning of his/her current term. Failure to do so could result in reconsideration of the member's service on the board.

See the addendum titled Board of Directors Statement of Responsibilities.

Career Center

A link to TXCPA's online Career Center will be added to the Chapter newsletter and website rather than becoming involved in directly posting resumés and job openings.

(Approved at Board meeting July 25, 2008.)

Chapter Books and Records

A monthly financial statement for the Chapter will be provided to a member upon request. The books and records of the Chapter are available for inspection by members at the office of the registered agent. Copies may be made on-site at the member's expense.

To safeguard the trust that members have placed in the Chapter, their confidential information – including but not limited to individuals' personal data, payment information and all data related to ballots intended to be secret – is not available for viewing or copying.

(Approved at Board meeting Nov. 15, 2007.)

Chapter Executive Director – Expectations of

(excerpt from TXCPA Management Agreement)

TXCPA will designate one employee of TXCPA as Executive Director of the Chapter. The Executive Director will coordinate and supervise all projects and activities for the Chapter and be responsible for their completion in a timely and satisfactory manner. The scope of services of the Executive Director is outlined in Appendix A to this agreement.

The Chapter leadership and the TXCPA President & CEO will mutually agree upon the general staffing functions for the Chapter and upon a job description outlining general duties and responsibilities for the Executive Director of the Chapter that is consistent with the scope of

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services stated in Appendix A. TXCPA shall provide supervision and control of the Chapter Executive Director and staff furnished by TXCPA. TXCPA shall assume all employment responsibilities with respect to such employees. The Chapter Executive Director will serve as the primary liaison between the Chapter and TXCPA in all matters. Southeast Texas Chapter leadership will communicate their concerns to the Chapter Executive Director, who, in turn, will be responsible for addressing and resolving any concerns.

The Chapter Executive Director will represent the Chapter at all functions typically attended by a chapter executive director including, but not limited to, the TXCPA Annual Meeting, Midyear Board Meeting, and TXCPA chapter/staff meetings.

While the Chapter Executive Director will be responsible for managing the Chapter activities as set forth in this agreement, such individual may also have other duties and staffing responsibilities for the TXCPA. In addition, other TXCPA personnel may also be utilized by the Executive Director to perform and carry out the services that are set forth in this agreement on behalf of the Chapter.

Prior to the end of each fiscal year (May 31), Chapter leadership will be asked by TXCPA to provide input about the Chapter Executive Director's performance, as well as the overall performance of the various functions by the Chapter Executive Director and TXCPA staff furnished on behalf of the Chapter under this agreement. Chapter leadership will also assist the management of TXCPA in conducting appropriate personnel evaluations of TXCPA staff furnished to the Chapter and to suggest any requested adjustments to the performance of this agreement. Should any interim performance concerns arise with respect to the performance of the Chapter Executive Director or TXCPA staff furnished to the Chapter or the performance of the requirements under this agreement, Chapter leadership should discuss those concerns with TXCPA's President & CEO. The TXCPA President & CEO has the responsibility for the satisfactory implementation of this agreement and that the staffing needs of the Chapter are being properly met. The TXCPA President & CEO will work cooperatively with the Chapter leadership to accomplish that goal.

Chapter/Society Relationship

(excerpt from TXCPA Policies and Procedures Manual)

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

The chapters are authorized in the Society Bylaws and serve as an important contact with the members. Chapters should develop their business plans with objectives and activities to align with the Society's strategic plan. The activities of the chapters should be designed to advance the profession and the activities of the Society. (EB:4/26/03) (EB: 1/30/19)

Volunteer leadership and staff of both TXCPA and the chapters should nurture a positive relationship between and among their organizations. (EB:11/7/03)

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Committees

The committees of the chapter are essential to its progress and assist in achieving its objectives. Working with the Board of Directors, committees have a responsibility to promote and communicate activities and results to chapter members.

The chapter Bylaws describe committees as follows:

There shall be such standing and special committees as the Board may designate.

Standing and special committees designated by the Board, other than the Nominating Committee, shall be appointed by the president with the approval of the Board and serve until the end of the fiscal year unless reappointed.

The committee chairmen, with the exception of the Nominating Committee, will be named by the president and, if needed, the committee vice-chairmen will also be designated by the president.

The president of the Chapter shall be an *ex officio* member of each committee except the Nominating Committee.

The Nominating Committee shall consist of the immediate past president as chairman, the president-elect as an *ex officio* member of the committee and four additional members appointed by the Board, no more than two of which can be existing Board members.

Chapter committee descriptions provide parameters for committees to plan their work. The descriptions are revised as necessary to reflect current practices.

Conflict of Interest

All volunteers of the Southeast Texas Chapter of the Texas Society of CPAs and TXCPA staff assigned to assist the chapter will make every effort to avoid any conflict between their own personal or employer 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. Should they exist for the volunteer or their employer, they would preclude a board member from being able to participate in a board vote and a volunteer from serving in a position of influence. TXCPA staff with such a conflict would be precluded from participating in a chapter business transaction.

- ownership position in any vendor or supplier from whom the chapter purchases goods or services;
- relationships by blood or marriage with any vendor or supplier from whom the chapter purchases goods or services;
- sale of goods or services to any organization or entity in which the board member or volunteer has an ownership position;
- 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
- any other business or personal relationship which could be construed as a conflict of interest.

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

- Acceptance of money from any vendor or supplier in exchange for approval to grant the vendor or supplier with chapter business;
- Acceptance of gifts from vendors or suppliers that exceed \$25.00 in value, for approval to grant the vendor or supplier with chapter business.

Any such action by TXCPA staff assigned to assist the chapter will be dealt with by TXCPA management.

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

Each officer and director of the Southeast Texas Chapter of the Texas Society of CPAs will be required to sign an annual statement that he/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/her service. (See the addendum titled Conflict of Interest Disclosure Statement.)

The disclosure of any volunteer conflict of interest 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 as to the resolution of the conflict if a resolution is deemed necessary.

Any volunteer who is aware of a potential 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 Southeast Texas Chapter of the Texas Society of CPAs must be approved by the president or his/her designee.

CPE

The Southeast Texas Chapter of the Texas Society of CPAs provides CPE under the Texas Society of CPAs CPE Foundation umbrella program and any applicable CPE partnership agreement approved by the chapter Board of Directors. All chapter CPE programs must abide by the terms of these agreements.

For chapter-developed CPE programs, fees shall be set by the Vice President-CPE with input from the chapter executive director.

A member who has committed to fulfill the obligations of on-site coordinator for a chapter course may be reimbursed after the event for 50 percent of the early-discount registration fee if the chapter executive director agrees that all duties were fulfilled.

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Individuals can receive a full refund of their registration fee for a chapter course if the cancellation is received in accordance with the chapter's published registration policy for that event.

Paid participants who are unable to attend may request course materials within three business days. No course credit will be given.

A registration may be transferred to another individual in advance or on-site (but not after the event) if the registrant is unable to attend.

Partial CPE credit will be given for partial attendance. Partial credits are calculated based upon the sponsor guidelines of the Texas Society of CPAs CPE Foundation in effect at the time of the course.

Elections

The officers of the chapter shall be elected in accordance with the chapter Bylaws.

Tenure of chapter officers and directors shall coincide with the tenure of office of the officers of the Texas Society of CPAs.

When only one candidate is proposed for each position on a slate of officers, the presiding officer may declare the slate elected by acclamation.

Refer to the chapter Bylaws for procedures in case a qualified chapter member submits an independent nomination filed with the Secretary by the deadline stated in the chapter Bylaws.

Fund Balance

Ending fund balance shall not exceed 50% of the average of the current year end plus previous two years' total actual expenditures, with any surplus going to the chapter's endowed scholarship at Lamar University Foundation. The calculation for any excess fund balance shall be based upon the chapter's unrestricted net assets. The formula for computing ending fund balance may be modified by the Board when unforeseen circumstances would cause the application of the formula to materially overstate or understate the projected ending fund balance.

(Approved at Board meeting April 19, 2017.)

Meetings

The chapter Bylaws describe the meetings policy as follows:

Regular meetings of the Chapter shall be held at such times and places as may be designated by the Board.

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The annual meeting shall be held during January of each year.

Notice shall be distributed to each chapter member at least seven days prior to each meeting.

Ten members present in person shall constitute a quorum at any meeting of the Chapter. The rules of procedure set forth in the current edition of Robert's Rules of Order Newly Revised shall apply.

Member Privacy

The Southeast Texas Chapter is committed to protecting its members' privacy.

Photos

By attending a chapter event, it is presumed that each attendee agrees that any photos taken there in which he/she is pictured may be posted in any Chapter and/or TXCPA electronic site or publication unless permission is denied in a written message received by the Chapter President before the event.

Photos of any person known to be less than 18 years of age will not be posted unless written permission, including an original signature, is provided by each known living parent and/or legal guardian.

Social Media Used for Chapter Business

The chapter may utilize social media sites to achieve its goals and objectives. Only those authorized by the Board of Directors may set up such sites on the chapter's behalf and/or post official chapter information.

Great care must be taken to maintain a positive image for the chapter and the CPA profession through the use of social media. All postings, including photos, should reflect the highest standards of respect, objectivity, decorum, courtesy, and concern for individuals' privacy.

Any member of the chapter board of directors or those authorized by the board may monitor such sites and remove any offensive content or information that might compromise member privacy.

(Approved at Board meeting July 25, 2012.)

Member Travel Reimbursement

All reimbursements are subject to the budget with prior approval from the President and the Treasurer. Before the budget is developed, eligible volunteers should indicate to the incoming President and Treasurer which of the following meetings they plan to attend during the fiscal year. When making travel plans, they should assume that reimbursement might be partial.

The following Southeast Texas Chapter representatives:

- Members of the Chapter Board of Directors and

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- State directors-at-large elected by TXCPA may be partially or fully reimbursed for travel to the following two TXCPA events held during the year in which they serve:
 - Annual Meeting of Members, and
 - Midyear Board of Directors Meeting

When attending the Chapter Coordinating Committee meeting that is held in conjunction with the Midyear Board of Directors Meeting requires an additional night's stay, the President, President-elect and President-elect Nominee may receive that additional reimbursement partially or in full.

In addition, the President-elect may be partially or fully reimbursed for travel to the TXCPA Presidents-elect Orientation.

The individuals who will be President and President-elect during the *next* fiscal year and are invited to the TXCPA Leadership Day may be partially or fully reimbursed for travel to that meeting. (E.g., when the event is held in May, the individuals invited are those who take office June 1.)

The Executive Director shall be fully reimbursed for travel to the TXCPA Annual Meeting of Members, Midyear Board of Directors Meeting (including an extra hotel night if attending the Chapter Coordinating Committee Meeting), Leadership Day, and/or Presidents-elect Orientation. During May prior to the beginning of each fiscal year, the incoming President and Treasurer shall notify the Executive Director which of those meetings he or she is budgeted to attend on behalf of the chapter.

Reimbursement will be made after a written request with original receipts has been provided to the Chapter Treasurer. Eligible expenses may include, depending upon the budget: reasonable travel (as determined by the Chapter treasurer), hotel room and/or meeting registration fee.

Reimbursement from the Chapter is not available when it can be obtained from TXCPA.

(Approved at Board meeting April 26, 2012.)

Newsletter

The chapter publishes an electronic newsletter written by the chapter Executive Director, formatted by designated TXCPA staff and distributed by TXCPA.

The chapter Executive Director develops a publication schedule before the beginning of the fiscal year and provides it to the chapter Board of Directors and the committee chairs who have been selected at that time.

As a TXCPA-hosted publication, the newsletter does not include advertising.

Nominations

The Nominating Committee shall operate according to the following guidelines:

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As set forth in the chapter Bylaws:

The Nominating Committee shall consist of the immediate past president as chairman, the president-elect as an *ex officio* member of the committee and four additional members appointed by the Board, no more than two of which can be existing Board members.

The Nominating Committee shall distribute a report to the members by November 30 of each year.

The means for that report is a notice in the chapter's November newsletter. The report is to be received by the chapter Executive Director by the deadline indicated in the newsletter schedule.

A single nominee for each office and directorship shall be proposed by the Nominating Committee. All nominees shall be eligible members in good standing of the Chapter as verified by the latest member roster report. The Nominating Committee shall be charged with the responsibility of contacting each nominee, for the purpose of securing his/her agreement to such nomination and his/her consent to serve if elected.

A member of the Chapter may submit independent nominations, provided such nominations are filed with the Secretary at least 14 days before the annual meeting.

Affiliate members are not eligible to hold office or vote.

Committee Responsibilities

- Nominates candidates for the officers of the Chapter, Chapter Board members and Chapter-elected members of the State Board of Directors.
- Consideration of candidates' ability to best perceive and advance the interests of the Chapter.
- Be mindful of diversity and inclusion when considering and proposing nominations.

Activities of Committee

The activities of the committee shall include, among other matters, the following:

- Address inquiries to officers, directors and other members, inviting suggestions for nominations.
- Meet as a committee one or more times prior to mid-September to begin determining nominations for elections.

Decision Making

- Two-thirds of the committee membership shall constitute a quorum.
- The chairman is considered a voting member of the committee and shall vote only in the event of a tie.

Confidentiality of discussions

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

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The outgoing committee chair is free to discuss procedures and issues with the incoming committee chair.

Officers – Roles and Responsibilities

The chapter Bylaws set forth the details about officers as follows:

There shall be six officers of the Chapter consisting of a president, president-elect, two vice-presidents, a secretary, and a treasurer, all of whom shall be members in good standing of the Chapter.

All except the president shall be elected at the January meeting of the Chapter, to serve for the following fiscal year or until successors are elected and qualified.

The president-elect shall become president in the fiscal year succeeding the term of service as president-elect.

Each officer may also serve on committees as requested by the President. Every officer is expected to be supportive of chapter projects, meetings, and Board initiatives.

President, Roles and Responsibilities

The President is the chapter's chief elected officer. Demonstrating the connection between TXCPA and its chapters, that individual is automatically a member of the TXCPA Board of Directors during the year as chapter president. The following are the President's roles and responsibilities:

- Enforce the bylaws of the chapter and perform all other duties pertaining to this office.
- Become familiar with the TXCPA Strategic Plan. Lead the chapter in working with the Society to achieve shared goals.
- Determine that basic policies and programs to further the chapter's goals and objectives are planned in partnership with chapter leaders and staff.
- Make policy decisions on behalf of the chapter Board of Directors when it is not timely to consult the Board. (Seek ratification for such decisions as soon as possible.)
- Play a leading role in monitoring and evaluating chapter performance and effectiveness.
- Act as a spokesperson to the press, the public, legislative bodies and other related organizations in accordance with [TXCPA Speaking-out Policy](#).
- Ensure that chapter chairs organize and implement statewide projects at the chapter level, working with appropriate state-level volunteers and staff.
- Designate the time, place and agenda for all regularly scheduled and special meetings of the chapter Board of Directors.
- Preside at all chapter meetings of the members and Board of Directors.
- Attend committee meetings and other chapter functions as appropriate.
- Replace committee members if necessary.
- Ensure that the chapter Nominating Committee meets Bylaws requirements.
- Secure a chapter nominee for the state-level Nominations Committee pool of candidates.
- Participate in TXCPA Board of Directors meetings as a member of that body during the year of chapter presidency.
- Participate in TXCPA Chapter Coordinating Committee events.
- Attend a TXCPA Executive Board meeting as an invited guest.

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President-elect, Roles and Responsibilities

The president-elect is the chapter's second-in-command. Following are the roles and responsibilities:

- Serve a one-year term and then automatically assume the office of President.
- Become familiar with the TXCPA Strategic Plan.
- Oversee the chapter committee appointments process, following chapter Bylaws provisions to create committees and task forces for term as president. Appoint committee chairs to serve during that term and encourage them to recruit active members to participate in the work of the committees.
- Lead the chapter's planning meeting for the incoming chapter officers, directors and committee chairs serving during the upcoming year. Obtain input from chapter leaders and staff to develop objectives for the next year that tie with the TXCPA Strategic Plan, identifying current issues and problems as well as proposed resolutions.
- Coordinate with the outgoing and incoming treasurers on their budget preparation for the upcoming year.
- Serve as a nonvoting member of the chapter's Nominating Committee, according to the Bylaws.
- Make official presentations or visits as requested by the president.
- Participate in the TXCPA Chapter Presidents-elect Orientation.
- Participate in TXCPA Chapter Coordinating Committee events.
- Attend a TXCPA Executive Board meeting as an invited guest.
- Participate in TXCPA Board of Directors meetings.

Vice President, Roles and Responsibilities

One Southeast Texas Chapter vice president is responsible for the chapter's all-member meetings and chairs the Meetings Committee. The other vice president is responsible for CPE and chairs the relevant committee.

Secretary, Roles and Responsibilities

The secretary is responsible for seeing that the following functions are performed. (Some will be delegated to the chapter Executive Director, according to the provisions in the TXCPA management agreement.)

- Ensure that minutes of chapter and board meetings are prepared, distributed and maintained in the permanent record.
- See that formal chapter meeting notices are sent in accordance with chapter Bylaws.
- Ensure that procedures are in place for member records to be maintained in a database maintained by TXCPA.
- Receive any independent nominations for chapter elections.
- Serve as the chapter's Compliance Officer for investigating and resolving all reported concerns of any Whistleblower.
- Perform other duties typically reserved for an elected volunteer in the Secretary role.

Although the chapter Executive Director is responsible for minutes of the chapter Board of Directors, in rare instances the Secretary might be asked to take detailed notes and/or prepare minutes in the absence of the Executive Director.

Treasurer, Roles and Responsibilities

The treasurer is responsible for the chapter's finances. (Most of the following functions will be performed by TXCPA staff, according to the provisions in the TXCPA management agreement.)

POLICIES AND PROCEDURES

- Supervise the deposit of working funds and the investment of surplus funds in approved institutions.
- Review and approve all disbursements from chapter accounts.
- Work with the chapter incoming treasurer and president-elect to prepare the annual budget, and present same to the Board of Directors for approval at the first board meeting of the fiscal year.
- Review and approve monthly financial statements.
- Perform or oversee necessary compliance work, such as preparation and/or filing of tax returns and IRS Form 990.

Immediate Past Chapter President, Roles and Responsibilities

Although not an officer, the experience of the immediate past president is valuable to the chapter. He/she has specified roles and responsibilities.

- Chair the chapter's Nominating Committee.
- Serve a one-year term on the chapter Board of Directors.
- Support policies and programs adopted by the chapter Board of Directors and continue participation in chapter activities to the fullest extent possible.
- May be asked to serve as a member of the TXCPA Board of Directors for a two-year term as elected by the chapter. In that capacity, he/she would be expected to attend all such meetings during the elected term.

Sales Tax

The chapter operates under the Texas Society of CPAs 501(c)(6) umbrella and does not qualify for sales tax exempt status.

Scholarships

The chapter will award Lamar University accounting scholarships from fundraising projects, donations and/or budget allocations approved by the Board of Directors. The Scholarships Committee works under the oversight of the Board of Directors to determine the number and amounts of bequests each year. The committee works closely with relevant Lamar faculty to promote the scholarships and select appropriate recipients.

Sexual Harassment Prevention and Investigation

The chapter is committed to providing an environment that is free from sexual harassment. Sexual harassment in any manner or form is expressly prohibited. 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 referral to TXCPA for recommended expulsion from membership. If the violator is a member of TXCPA staff, he/she will be referred to TXCPA management.

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The policy applies to all TXCPA employees as well as members, guests and vendors. The scope of this policy includes but is not limited to meetings, education events, business-related social functions and electronic communication (including social media).

The following actions may constitute sexual harassment; therefore, members, guests, vendors and employees should refrain from this type of behavior, including but not limited to:

- verbal sexual innuendos;
- suggestive comments;
- jokes of a sexual nature (verbal, written, pictures, drawings or other);
- display of sexually suggestive objects or pictures;
- obscene gestures;
- questions or comments concerning an individual's sexual behavior;
- unwanted physical contact of any kind; or
- any comment or suggestion that a sexual favor would enhance an individual's standing in 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 matter with the chapter President, he/she may discuss it with the chapter Executive Director. Anyone who receives a complaint of sexual harassment must immediately report it to the chapter President.

An investigation of the allegation will be conducted. This investigation may 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 a confidential manner, with communication to individuals only on a need-to-know basis.

If the investigation reveals that the allegation is valid, the chapter will take prompt action to stop the harassment immediately and to prevent its recurrence.

No adverse action against persons making a complaint or participating in an investigation will be tolerated.

Speaking Out for TXCPA

(excerpt from TXCPA Policies and Procedures Manual)

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

Presentation of the Society's views on appropriate matters to AICPA, 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.

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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 TXCPA.

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 Society in such member's or employee's capacity as a representative of the 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 TXCPA.

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

Whistleblower

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

Notification Procedures

If an officer, director, volunteer, chapter member or member of TXCPA staff has a good-faith concern, he/she should submit the concern to the chapter Secretary, 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 Compliance Officer is acceptable.

A concern should describe specifically the nature of the matter 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 individual has a reasonable basis to believe the report is true. A report does not have to be proven true to be in good faith. Good faith will be considered to be lacking when the report is known by the reporting individual to be malicious or false.

Investigation Procedures

The Compliance Officer shall be responsible for investigating concerns and shall be responsible for ensuring that appropriate actions are taken. Depending upon the nature of the concern, the Compliance Officer may consult with appropriate TXCPA staff and/or the TXCPA Executive Board as well as outside consultants, investigators, fraud examiners and/or legal counsel.

Confidentiality

POLICIES AND PROCEDURES

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 identity of the person filing the concern will be provided to appropriate parties on a need-to-know basis.

If an officer, director, volunteer, chapter member or member of TXCPA staff is being investigated as a result of a concern that has been filed, he/she may be informed of the circumstances of the concern. Such disclosure may allow the individual 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 or other appropriate authorities to perform an investigation, or if the person accused of impropriety is entitled to the information as a matter of legal right in disciplinary or other proceedings.

Protection of Whistleblower

If an officer, director, volunteer, chapter member or member of TXCPA staff reports a good-faith concern, without malice or information that is known to be false, that individual shall not suffer retaliation for his/her disclosure.

COMMITTEE CHARGES

The success of a chapter is measured largely by the work of its committees and by its efforts to involve a diverse group of members as chapter committee volunteers.

While the chairman of a committee has responsibility for its success, in pursuing the committee's goals s/he is expected to lead volunteers as a result of team effort. Objectives are not achieved through reliance upon a single member, a small group within the committee or a trusted colleague outside the committee.

All committees are required to stay within the amount budgeted by the Board of Directors. No excess expenditures may be made without specific Board approval.

Below is a list of the chapter committees at the current time.

COMMITTEE

Branding and Community Outreach

Career Awareness

CPE

Meetings

* Membership

Nominations

Regulatory and Legislative

Relations with Educational Institutions

Scholarships

School Supplies Drive

Tailgate Party

* Young CPAs and Emerging Professionals

* Indicates TXCPA "chapter-requested" committees, where chapter chairman automatically serves on the counterpart state-level committee.

Following are brief descriptions of chapter committees and projects. Keep in mind that it might be necessary to shift committee focus from year to year, based on changing needs, opportunities and resources.

COMMITTEE CHARGES

Branding and Community Outreach

- Develop and/or promote a variety of chapter events and projects, such as community service activities, speakers bureau, etc.; obtain board approval and coordinate with appropriate committees.
- Secure recognition for CPAs rendering public service in the community.
- Coordinate with TXCPA External Relations volunteers and staff to implement programs at the chapter level as requested.
- Ensure that the chapter is fully represented on social media. Proactively seek content from the Board of Directors and committee chairs.
- Coordinate chapter's participation in TXCPA CPA Month of Service: plan projects for member involvement, document measurables, photograph events, report to Chapter ED for communication to TXCPA.

Career Awareness

- Develop and implement a student outreach program like TXCPA's Accounting Career Education (ACE) or CPAs Helping Schools.
- Arrange for chapter representation at the Lamar University Meet the Firms event for accounting students; coordinate with the Membership Committee chair.
- If desired, arrange for TXCPA staff to lead a career awareness workshop for chapter members that includes sample presentations and other TXCPA resource materials.
- When feasible, adopt a high school accounting class, providing information about a CPA career and encouragement in UIL accounting competition.

Continuing Professional Education (CPE)

- Working within the framework of the Chapter's agreement with TXCPA CPE Foundation as sponsor (including course approval), develop and implement Chapter courses on topics of local interest or not included in TXCPA programs scheduled for the chapter area.
- All programs for the following year are to be planned by the current committee (chaired by the current Vice President-CPE), working with the person elected as Vice President-CPE for the upcoming year. Final list of topics, speakers and preferred venues is to be complete before end of November. Chapter ED sends confirmation messages, negotiates facility contracts and obtains CPE Foundation course approval.
- Take on-site administrative items:
 - pens and paper clips;
 - envelope for on-site registration forms and payment by check;
 - materials sent by Chapter ED: hand-outs, sign-in sheets, walk-in registration forms; etc.
- Handle all on-site duties at stand-alone CPE seminars, following required procedures:

COMMITTEE CHARGES

- Arrive one hour before registration begins, ensure room set is accurate and all facility preparations are on-schedule; place evaluation forms and hand-outs at seats.
- Greet speaker, hand off to facility contact for a/v set-up or assist as needed.
- Process on-site registration forms and secure payment received.
- Ensure that all participants sign in.
- Proactively coordinate with facility re food and beverage, room temperature, etc.
- Ensure speaker meets Texas State Board of Public Accountancy requirement for 50 contact minutes per each hour of credit given.
- Immediately notify Chapter ED with sign-in names of any who leave early (or arrive late) and ensure they indicated the time of arrival/departure on sign-in sheet.
- Handle any on-site vendor payments.
- Maintain all documents and checks/cash for secure shipment to Chapter ED.

Meetings

Responsible for Chapter meetings that do not include CPE and, at those that do, for enhancements to the meeting such as greetings and appropriate displays/decorations.

- As led by the incoming VP-Administration, before the board's May planning meeting work with the CPE Committee to draft the year's suggested schedule of CPE and non-CPE chapter meetings for approval. (Unrelated to stand-alone CPE seminars.)
- Identify suggested non-CPE speakers. (CPE Committee obtains speakers for Chapter meetings that include a presentation qualifying for CPE credit under the provisions of the Chapter's agreement with TXCPA CPE Foundation).
- Responsible for any appropriate displays/decorations. Coordinate all such arrangements with Chapter ED well in advance so that he/she can include them in facility planning.
- If Chapter ED will not be at event, serve as on-site contact with facility and handle on-site registration, including collection of payments. (If event includes a presentation qualifying for CPE credit, CPE Committee will be responsible for on-site registration to meet requirements.)
- At every event, greet speakers, guests and attendees, causing them to want to come back.

Membership

- Actively promote membership in TXCPA and the chapter.
- Proactively lead the chapter's participation in statewide joint membership campaigns.
- Make personal contact with each new CPA in the chapter area to solicit their membership in TXCPA and the chapter.
- Before their memberships are terminated for nonpayment of dues, follow up with members who fail to renew membership in TXCPA and the chapter (making personal, member-to-member contact).

COMMITTEE CHARGES

- Coordinate with Career Awareness Committee chair to participate in Lamar University events for accounting students.

Note: Chapter chairman serves on TXCPA's state-level Membership Committee as *ex officio* member.

Nominating

Provisions are made in the chapter *Bylaws* for a Nominating Committee, as well as for individuals eligible to serve on the committee. This committee prepares a slate of nominees for chapter-elected officers and board members, and for representatives to TXCPA Board of Directors.

- Invite current and past officers and directors to submit suggestions for nominations.
- Coordinate with Chapter ED to ensure that nominations and elections meet all specifications and deadlines set forth in chapter and TXCPA *Bylaws*.
- Ensure that new nominees are given the Expectations document.

Regulatory and Legislative

- Coordinate CPA-PAC fundraising at the chapter, with assistance from TXCPA.
- Communicate with chapter members about legislation, current, proposed and possible, affecting the profession of accountancy.
- Through TXCPA, 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 TXCPA's CPA-PAC regarding candidate contributions.

Relations with Educational Institutions

- Develop a local network to communicate with all area colleges and Lamar University.
- Encourage CPAs in education to be members of TXCPA and the chapter, through personal contact.
- Actively participate in all Chapter activities with accounting students and educators.
- Maintain contact with Lamar University Department of Accounting for the purpose of encouraging prospective CPAs (students) to see TXCPA and Chapter membership as a vital component of their success as an accounting professional. Coordinate projects and activities with area Beta Alpha Psi chapter.
- Serve as conduit from Chapter Scholarship Committee to Department Chair regarding number and amount of scholarships available and application process. Make presentation of scholarships on behalf of the chapter at spring chapter meeting involving students.

COMMITTEE CHARGES

Scholarships

- Confirm with chapter Board the process for funding scholarships (check written to university or to student).
- Set application deadline. Update student application form.
- Obtain final accounting of net funds available for Lamar accounting scholarships.
- Determine number and amount of scholarships. Notify Relations with Educational Institutions Committee chair to communicate with Lamar Department chair regarding call for applications.
- Collect forms received by deadline. Document any that were received late.
- Lead committee in reading applications and selecting recipients.
- At least three weeks before presentation ceremony, notify Chapter ED of recipient names for preparation of recognition letters (and, perhaps, checks).

This committee is also responsible for coordinating fundraising efforts for the chapter scholarship.

School Supply Drive

- By early May, form committee and decide upon beneficiary elementary school.
- Contact principal before end of May, obtain list of needed supplies; plan delivery date early August.
- By mid-June update collection site sign-up flyer and collection box sign and send to Chapter ED for July newsletter.
- During July organize committee members to plan for collection sign pick-ups early August; reconfirm delivery date with school principal.
- Receive site commitment forms by mid-July.
- Late July purchase supplies in amount equal to monetary donations (sent to TXCPA for deposit); send receipt to Chapter ED for reimbursement.
- Early August lead committee members in picking up supplies, delivering to school. Take photos of volunteers, school principal, full quantity of supplies – send to Chapter ED.
- Prepare recap of project, send to Chapter ED, summarize at August board meeting.

Tailgate Party

- Because event is most likely on the Lamar University campus or connected with the university in some way, work closely with Lamar faculty liaison to Chapter board before developing plans.
- Secure chapter board approval for any unbudgeted giveaways.
- Obtain commitment for site.
- At least four weeks before date, arrange for equipment.
- List tasks for and obtain advance commitments from on-site helpers (more individuals than the minimum required, allowing for no-shows).
- Coordinate purchase of paper goods and food/beverages.

COMMITTEE CHARGES

- Ensure that site is left in as good as or better condition than it was.
- Within two weeks after event, notify Chapter ED of details for publication (e.g., approximate number of participants, names of volunteers, prize winners if any, etc.)

Young CPAs and Emerging Professionals

- Serve as a communication link to keep chapter leaders informed of the unique needs and expectations of CPAs who are under the age of 40 or certified fewer than three years. Develop recommendations for chapter services to meet these needs.
- Plan and handle on-site duties at a congratulatory reception/activity for new CPAs, coordinating RSVPs with Chapter ED.

Note: Chapter (co)chairman serves on TXCPA Membership Committee's Young CPAs and Emerging Professionals subcommittee as *ex officio* member.

BOARD OF DIRECTORS

STATEMENT OF RESPONSIBILITIES

By accepting my position on the Board of Directors of the Southeast Texas Chapter of the Texas Society of Certified Public Accountants (Chapter), I accept and agree to the best of my knowledge and ability to the following responsibilities and obligations:

- Attend each meeting of the Board of Directors.
- Be reasonably informed about developments coming before the Board in order to make informed decisions.
- Represent the best interests of the Chapter and the Society, the accounting profession and the public.
- Be mindful of actual and potential conflicts of interest and abstain from voting on matters in which I have a conflict of interest and otherwise comply with the Conflict of Interest policy in the *Volunteer Policies and Procedures Manual*.
- Develop an understanding of the mission of the Chapter, the Society, its *Strategic Plan*, its members, its services and its environment.
- Be thoughtful and objective in all Board and committee deliberations. While differences of opinion are inevitable, I agree to keep disagreements impersonal.
- Be committed to the organization. I will not utilize my position as a Board member to benefit personally to the detriment of the Chapter or the Society.
- Prepare for and participate in all Board meetings and meetings of committees of which I am a member, in accordance with the *Bylaws* and the *Volunteer Policies and Procedures Manual*.
- Inform the Chapter's volunteer and staff leaders of members' needs and concerns of which I am aware and actively participate in the identification of future leaders.
- Publicize the value and work of the Chapter and the Society and broaden interest in both by using opportunities to explain policies and services to relevant audiences. Promote the activities and initiatives of the Chapter and the Society and its related entities, such as the CPA-PAC, Accounting Education Foundation and CPE Foundation.
- Focus on the Board's role in policy development for the Chapter.
- Agree to maintain the confidentiality of information treated as such by the Chapter and divulge confidential information only with the express authorization of the Society or as required by law.
- Agree to abide by the *Bylaws* of the Chapter as well as the *Bylaws*, Code of Professional Ethics and written policies and procedures of the Society.

Printed name: _____

Date: _____

Signature: _____

CONFLICT OF INTEREST DISCLOSURE STATEMENT

I have read and understand the provisions of the Southeast Texas Chapter of the Texas Society of CPAs policy regarding conflict of interest. I agree to follow the procedure outlined in the Chapter *Volunteer Policies and Procedures Manual* and will disclose any conflict or potential conflict of interest.

Officer or Director Signature: _____

Print Name: _____

Date Signed: _____