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## **ISRT POLICIES AND PROCEDURES**

The Board of Directors, as necessary, shall update the ISRT Handbook. Copies will be available to members of the ISRT Boards, officers, and committee chairpersons.

### **1.0 AWARDS**

#### 1.1 The Jean Machacek Memorial Award

- 1.1.1 This award shall be awarded based on merit. It will not necessarily be awarded on an annual basis. The Award Committee will vote on nominees for the award to be presented at the annual Spring Conference and Business meeting.
- 1.1.2 It is the responsibility of the President-Elect to ask the previous award winner to bring the trophy to the Conference.
- 1.1.3 Winners of the award shall keep the trophy until the next annual meeting. At this annual meeting the winners will receive a plaque or extension to their plaque, which shall be their memento of the event. 9/96

#### 1.2 Recognition Awards

- 1.2.1 The ISRT will have a generic plaque for officers that allow for the addition of office and year of service to the society. 4/97
- 1.2.2 Outgoing officers will receive a plaque. This is an expense of the Society, not the Conference.
- 1.2.3 Conference chairs will receive recognition – the form of recognition to be agreed upon by the Board of Directors.
- 1.2.4 It is the responsibility of the President-Elect to purchase these awards and have them available for presentation at the annual Conference.
- 1.2.5 Pioneer and Life members may receive a certificate.

#### 1.3 Competitive Awards

- 1.3.1 The ISRT presents certificates and monetary awards to the winners of the essay and exhibit competition.
  - 1.3.1.1 The ISRT sponsors certificates and monetary awards.
  - 1.3.1.2 The ISRT sponsors essay certificates and monetary awards.
  - 1.3.1.3 It is the responsibility of the President-Elect to have these awards prepared immediately after the Conference and deliver them to the appropriate program site.

2.0 CONFERENCE \*Refer to Tab 13 of the ISRT Handbook\*

2.1 Conference location

2.1.1 The location of the annual conference is at the discretion of the Board of Directors.

2.2 President Expenditures - Annual Conference

2.2.1 All presidential expenditures for the annual conference (i.e., thank you items, gift, etc. for dignitaries) must be pre-approved at the winter meeting of the Board of Directors. Emergency expenditures will be approved at the post-conference Board meeting with the presentation of receipts.

2.2.2 The Idaho Society of Radiologic Technologist will pay for annual meeting registration fees and lodging for the retiring President.

2.3 Board of Directors - Annual Conference

2.3.1 The ISRT will pay the annual registration fees of elected officers. This fee will be paid at the request of the Conference Chairman for those attending the ISRT conference on approval by the board at the Post-Conference Board Meeting. The elected officials are the Chairman, President, President-Elect, Treasurer/Membership Officer and Secretary.

2.4 Complimentary Registration and Meals - Annual Conference

2.4.1 Complete complimentary conference registrations will be given to the Conference co-chairpersons.

2.4.2 Complimentary conference registrations to be given to Speakers for the day of their presentation are at the discretion of the Board of Directors.

2.4.3 Speakers will receive a complimentary luncheon ticket on the day of their presentation.

2.4.4 Complimentary registrations for Committee chairpersons (i.e. education, registration, properties, etc.) are at the discretion of the conference co-chairpersons.

2.4.5 A complimentary luncheon ticket will be given to major contributors at the discretion of the conference co-chairpersons.

2.5 Business Meeting at the Annual Conference

2.5.1 The ISRT shall conduct a business meeting each year at the annual conference. The general order of business shall be:

2.5.1.1 Call to order

2.5.1.2 Introductions; Board members & dignitaries.

2.5.1.3 Reading of minutes

2.5.1.4 Reports of officers

2.5.1.5 Reports of committees

2.5.1.6 Unfinished business

2.5.1.7 New business

2.5.1.7.1 Election of Officers

2.5.1.7.2 Election of Nominating Committee

2.5.1.8 Announcement of next annual meeting location

2.5.1.9 Announcement of Essay & Exhibit awards

2.5.1.10 Announcement of Jean Machacek Memorial Award, if awarded

2.5.1.11 Installation of Officers

2.5.1.12 Adjournment

## 2.6 Conference Chair and Committee

2.6.1 It is recommended that the conference chairman not be an elected officer of the Board. 4/08

2.6.2 It is recommended that the conference chairman and committee members use the “ISRT Conference Manual” as a guide for running the conference. 4/08

2.6.3 The Conference Chairman and committee will establish an accounting system in order to keep an accurate account of the conference finances. They will coordinate conference funds and finances closely with the ISRT Treasurer. The Conference Chair will report out to the ISRT Board of Directors at each meeting leading up to the Conference and keep an accurate accounting of all expenditures and income until the closure of their books after the conference.

4/08

## 3.0 ASRT AFFILIATE DELEGATES

### 3.1 Delegate Selection

3.1.1 The ISRT sends two affiliate delegates to the ASRT Conference.

3.1.2 The ISRT must choose 2 Delegates and 1 Alternate Delegate.

3.1.2.1 The ISRT Delegates for the ASRT Conference will be the sitting Chairman of the Board and the President on April 1<sup>st</sup> of the year preceding the ASRT Conference.

3.1.2.2 A qualified Alternate Delegate will also be selected by the Board.

10/07

3.1.2.3 If the Board Chairman and/or President are unable to attend, the designated alternate shall attend the meeting. The Board of Directors shall appoint other qualified delegates as needed.

### 3.2 ASRT Annual Conference Expenses

3.2.1 Each year, the Board of Directors will determine the amount of expenses it will cover for that year's delegates to the ASRT.

## 4.0 BOARD OF DIRECTORS

### 4.1 Expenses for Board Members

4.1.1 The board members and required representatives will be compensated for actual expenses incurred in the performance of their duties, as approved by the board.

4.1.2 The ISRT will pay the annual registration fee of elected officers attending the ISRT conference on approval by the board. The board at the Post-Conference Board Meeting may withhold reimbursement if it is deemed to be financially cumbersome to the ISRT.

## 5.0 HISTORY

5.1 The Web Master, Historian, or Board selected member shall act as repository for all ISRT materials, i.e., flags, plaques, record, etc.

5.2 An inventory of repository materials shall be made and updated annually by the Historian.

## 6.0 MEMBERSHIP

6.1 Membership renewal date for all ISRT members shall be January 1.

6.2 The state of Idaho Registered Technologist roster has been established.

6.3 The Board of Directors and area members will use it for related Society business only.

- 6.4 The Treasurer shall have the responsibility and authority concerning distribution of this list. Requests for this list must be accompanied by a written explanation.

## 7.0 NOMINATING COMMITTEE

- 7.1 The Nominating Committee is made up of three people elected “at large”, after the election of officers at the annual business meeting. Their term shall last until the completion of elections at the next annual meeting.
- 7.2 The Nominating Committee after being elected shall meet briefly and elect a Chairperson.
  - 7.2.1 This person will be named to the President at the Post-Conference Board Meeting.
  - 7.2.2 The Nominating Committee chairperson shall submit his/her current address and phone/fax numbers.
  - 7.2.3 If the committee is unable to select a chairperson, the President will appoint a chairperson from the members of the committee.
- 7.3 The responsibilities of the Nominating Committee include:
  - 7.3.1 To be familiar with the qualifications for all ISRT offices.
  - 7.3.2 To seek qualified candidates for each office from across the State.
  - 7.3.3 To submit, in writing, a slate of qualified candidates to the winter meeting of the Board of Directors. These candidates will have indicated a willingness to serve in writing.
  - 7.3.4 To prepare a biographical sketch of each candidate to be published by the winter edition of Scattered Radiation and must be posted online 60 days prior to the annual meeting.
  - 7.3.5 To conduct the election of officers, tally the ballots, and announce the results to the business meeting participants.
  - 7.3.6 The Nominating Committee is given the authority to offer, as an incentive to run for ISRT office, a 1-year ASRT membership for individuals elected to the ISRT Board. 4/97

## 8.0 OFFICER DUTIES

### 8.1 General Duties of Officers

- 8.1.1 The officers of the Society shall carry out the policies and procedures established by the Board of Directors. They shall also conduct themselves in such a manner as to enhance the image of the profession and the Society.

Each officer will prepare a report for the Board of Directors meetings and the annual business meeting. All officers are members of the Board of Directors and will attend all Board of Directors meetings.

#### 8.1.2 Chairman of the Board

8.1.2.1 The office of Chairman of the Board carries with it a solemn responsibility to uphold the bylaws and policies of the ISRT.

8.1.2.2 The Chairman of the Board shall conduct himself/herself in such a manner that will enhance the image of the profession and the organization.

8.1.2.3 The Chairman of the Board shall preserve order and decorum and perform all duties consistent with the office.

8.1.2.4 The Chairman of the Board shall prepare an agenda for the three annual board meetings.

8.1.2.5 The Chairman of the Board shall preside over the three annual board meetings.

8.1.2.6 The Chairman of the Board shall represent the ISRT as the Idaho Affiliate Delegate at the ASRT annual meeting.

8.1.2.7 The Chairman of the Board shall set Board meeting dates and notify members of such dates 30 days prior to such meeting.

#### 8.1.3 President

8.1.3.1 The office of President carries with it a solemn responsibility to uphold the bylaws and policies of the ISRT.

8.1.3.2 The President shall conduct himself/herself in such a manner that will enhance the image of the profession and the organization.

8.1.3.3 The President shall preserve order and decorum and perform all duties consistent with the office.

8.1.3.4 The President shall appoint all standing committees, and the Jean Machacek Award Committee, unless otherwise specified in the bylaws.

8.1.3.5 The President shall prepare an agenda for the annual business meeting.

8.1.3.6 The President shall preside at the annual business meeting.

8.1.3.7 The President shall prepare a report for the Board of Directors meeting and the annual business meeting.



8.1.3.8 The President shall represent the ISRT as the Idaho Affiliate Delegate at the ASRT annual meeting.

8.1.3.9 The President shall be an ex-officio member of all committees.

8.1.3.10 The President shall maintain correspondence with the ASRT.

8.1.3.11 The President shall submit election results to the ASRT after the annual ISRT conference 4/08

8.1.3.12 The President shall submit to the Secretary of State a list of the ISRT board members after the annual ISRT conference. This is required to maintain incorporation status. 4/08

#### 8.1.4 President – Elect

8.1.4.1 The office of the President-elect carries with it a solemn responsibility to uphold the bylaws and policies of the ISRT.

8.1.4.2 The President-elect shall conduct him/herself in such a manner that will enhance the image of the profession and the organization.

8.1.4.3 The President-elect shall be completely familiar with the duties and responsibilities of the office of President.

8.1.4.4 The President-elect shall assist the Editor of Scattered Radiation as requested.

8.1.4.5 The President-elect shall prepare a report for the Board of Directors meetings and the Annual Business meeting.

8.1.4.6 The President-elect shall make sure that the Jean Machacek Memorial Trophy, and the exhibit and essay plaques are at the annual conference

#### 8.1.5 Secretary

8.1.5.1 The office of the Secretary carries with it a solemn responsibility to uphold the bylaws and policies of the ISRT.

8.1.5.2 The Secretary shall conduct himself/herself in such a manner that will enhance the image of the profession and the organization.

8.1.5.3 The Secretary shall keep an accurate and permanent record of all meetings of the ISRT.

8.1.5.4 The Secretary shall handle all official ISRT correspondence.

8.1.5.5 The Secretary shall have an up-to-date membership list.

8.1.5.6 The Secretary shall update the policy and procedure manual as

necessary.

8.1.5.7 The Secretary shall perform all other duties that customarily pertain to the office of Secretary.

8.1.5.8 The Secretary shall be responsible for Scattered Radiation if possible.

8.1.5.9 The Secretary shall notify the Webmaster of ISRT updates on the web site.

8.1.5.10 The Secretary shall accept nominations for the Jean Machacek Award.

#### 8.1.6 Treasurer/Membership Officer

8.1.6.1 The office of Treasurer/Membership Officer carries with it a solemn responsibility to uphold the bylaws and policies of the ISRT.

8.1.6.2 The Treasurer/Membership Officer shall conduct himself/herself in such a manner that will enhance the image of the profession and organization.

8.1.6.3 The Treasurer/Membership Officer shall keep a true record of the financial activities of the ISRT.

8.1.6.4 The Treasurer/Membership Officer shall disperse funds of the ISRT only upon order of the Chairperson of the Board of Directors.

8.1.6.5 The Treasurer/Membership Officer shall prepare a financial report for the Board of Directors meetings and the annual business meeting.

8.1.6.6 The Treasurer/Membership Officer shall ensure that the President-Elect and one ISRT member in good standing audit the accounts annually. A report shall be submitted to the Board of Directors.

8.1.6.7 The Treasurer/Membership Officer shall have the ISRT finances professionally audited prior to change of Treasurer/Membership Officer. 4/08

8.1.6.8 The Treasurer/Membership Officer shall submit financial data to the IRS as required by law for a tax-exempt organization (Form 990) 4/08

8.1.6.9 The Treasurer/Membership Officer shall prepare a budget for the upcoming year and submit it to the Board of Directors at the fall meeting.

8.1.6.10 The Treasurer/Membership Officer shall collect dues, send renewal notices, and deposit monies as approved by the Board of Directors.

8.1.6.11 The Treasurer/Membership Officer shall maintain an up-to-date list of all paid members to include the following information: Name, Current Address, Status (active, student, commercial, retired and life members).

8.1.6.12 The Treasurer/Membership Officer shall conduct membership renewal in the following manner:

8.1.6.12.1 Obtain address information from ARRT in November and send out membership application and renewal forms in December. It does take ARRT a minimum of three weeks to send it out.

8.1.6.12.2 With each renewal, send the member a welcoming letter with a current membership card.

8.1.6.12.3 Inform all Radiologic Technologist programs that a free one-year membership is available to all new RT's. Then send a one-year membership to all new RT's that request it.

## 9.0 HISTORIAN

9.1 The Board of Directors appoints the ISRT Historian for a two-year term. The appointment is renewable at the pleasure of the Board of Directors.

9.2 Responsibilities of the historian include:

9.2.1 To maintain all non-active files, history albums, and all other materials of the society.

9.2.2 To act as official photographer for the annual conference.

9.2.3 To create a photographic record of each annual conference.

9.2.4 To work on other historical projects as desired or approved by the Board of Directors.

9.2.5 To conduct a yearly inventory of all ISRT property.

## 10.0 WEBMASTER (Optional Board Member/Position)

10.1 The Board of Directors appoints the ISRT Webmaster for a two-year term. The appointment is renewable at the pleasure of the Board of Directors.

10.2 Responsibilities of the Webmaster include:

10.2.1 To maintain all non-active files, history albums, and all other materials of the society.

10.2.2 To maintain the official website and social media presence for the ISRT.

10.2.3 To work on other projects as desired or approved by the Board of Directors.

## 11.0 SCATTERED RADIATION

- 11.1 Scattered Radiation shall be the official publication of the Society.
- 11.2 The editor of Scattered Radiation shall be the Secretary or can be appointed by the Board.
- 11.3 Online publication dates for the three annual issues are approximately, October 1, February 1, and June 1.
- 11.4 These issues are respectively known as Fall, Winter and Spring. Actual publication dates are contingent on when the Board of Directors meetings are held.

## 12.0 STANDING COMMITTEES

- 12.1 There shall be standing committees, as deemed necessary, appointed by the President. The Board of Directors shall determine the duties of all standing committees.
- 12.2 Bylaws Committee: This committee shall be responsible for all matters related to the bylaws of the Society. All suggested amendments shall be reviewed and presented to the membership.
- 12.3 Annual Meeting Committee: This committee shall be responsible for conducting the annual meeting.
- 12.4 Historian: It shall be the duty of this committee to keep, display, and preserve all material associated with the Society.
- 12.5 Ways and Means Committee: The conference chairperson is responsible for statewide ISRT fund raising.

## 13.0 HARASSMENT/HOSTILE ENVIRONMENT POLICY

- 13.1 Idaho Society of Radiologic Technologists (ISRT) is committed to protecting the rights and dignity of each member. A vital element of this commitment is the pledge to make every effort to provide an environment free from any type of harassment. This policy establishes procedures to address questions and problems regarding sexual harassment in a prompt, discreet and fair manner. All members and board members are expected to comply and cooperate with its provisions and avoid any action or conduct which could be viewed as sexual harassment.
- 13.2 Definition of Harassment:
  - 13.2.1 Any harassment based on age, marital status, sex, race, creed, national origin and disability or other legally protected class.
  - 13.2.2 Any such conduct which has the purpose of unreasonably interfering with

individual work/educational performance and/or creating an intimidating, hostile and offensive environment.

13.2.3 Verbal, written, physical and other conduct whereby submission to and/or rejection of such conduct is explicitly or implicitly used as a basis for membership, board membership/appointment or delegate positions.

13.2.4 Definition of Sexual Harassment: Sexual harassment is defined as unwelcome sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature when:

13.2.4.1 Submission to such conduct is explicitly or implicitly made a term of membership or appointment or used as a basis for such membership or appointment.

13.2.4.2 Such conduct has the purpose or effect of interfering with an individual's work performance or creating an intimidating, hostile, or offensive environment.

13.2.5 Examples of Sexual Harassment: The following are examples of behaviors, which may constitute sexual harassment. These examples are intended for general guidance and are not to be all inclusive:

13.2.5.1 Linking demands for sexual favors to continued membership, board membership/appointment or delegate positions.

13.2.5.2 Making frequent and repeated jokes or comments of a sexually explicit nature.

13.2.5.3 Verbal abuse of a sexual nature or made on the basis of sex or gender.

13.2.5.4 Unwelcome physical contact, such as patting, pinching, or brushing against another's body.

13.2.5.5 Commenting in a sexually aggressive manner about an individual's physical appearance.

13.2.5.6 Sexually oriented "kidding" or "teasing."

13.2.5.7 Displaying sexually suggestive or obscene printed visual material.

13.2.5.8 Asking questions about an individual's sexual conduct or preferences.

13.2.5.9 Retaliating against an individual for objecting to sexually harassing conduct.

13.3 Any of the above conduct, or other offensive conduct, directed at individuals because of their race, national origin, religion, creed, disability, age, military or any legally protected status is also prohibited.

#### 13.4 Procedure

13.4.1 All complaints of harassment will be investigated promptly and impartially in as confidential a manner as possible. Members are required to cooperate in any investigation. Retaliation against any member for filing a complaint or participating in an investigation is strictly prohibited.

#### 14.0 FINANCIAL MANAGEMENT POLICIES

##### 14.1 Accounting Method Policy and Procedure

14.1.1 It is the policy of the ISRT to utilize the cash basis of accounting. Cash receipts are a liquid asset and strong internal controls have been created to protect this most important asset.

14.1.2 The ISRT fiscal year shall be June 1 to May 31. <sup>2/11</sup>

14.1.3 Procedure:

14.1.3.1 Upon receipt, all checks will be immediately endorsed to the ISRT and deposited within 48 hours.

14.1.3.2 Two signers are required for checks.

14.1.3.3 A receipt will be generated for every transaction and the ledger will be updated immediately.

14.1.3.4 An audit of the ledger will be conducted on a yearly basis by a subcommittee selected by the board of directors or a third-party auditing firm.

14.1.3.5 A formal audit by a third party may be requested by the board at any time for just cause.

##### 14.2 Bank Reconciliations

14.2.1 The ISRT bank statement is received by the Treasurer on or about the last business day of the month.

14.2.2 The bank statement should be opened and reviewed within 30 days.

14.2.3 Any questions will be directed to the Treasurer for a reply within 30 days.

14.2.4 Discrepancies will be noted and discussed by the board of directors. The ISRT Board of Directors, at its discretion, will determine if any further action is warranted, such as a full investigation or audit.

##### 14.3 Budget Policy and Procedure

14.3.1 It is the policy of the ISRT that no expenditures are allowed to exceed the budget without prior approval from the board of directors.

14.3.2 The budget must uphold the mission, goals, and vision of the ISRT.

14.3.3 Procedure:

14.3.3.1 The ISRT board shall approve an annual operating budget for each fiscal year that will project income and expenses and will provide for member benefits and support services as outlined in the strategic plan for the year.

14.3.3.2 The budget for the upcoming fiscal year will be presented for review at a board meeting held prior to the ISRT Annual Conference.

14.3.3.3 A budget informational session will be incorporated into one of the business sessions during the ISRT Annual Conference. The prior fiscal year's financials and upcoming fiscal year's proposed budget will be provided for the membership.

14.3.3.4 The board will approve the annual budget prior to the start of the fiscal year on June 1<sup>st</sup>.

14.3.4 Steps:

14.3.4.1 Budget preparation

14.3.4.2 Discussion of budget at a board meeting

14.3.4.3 Hold Budget informational session at the annual conference.

14.3.4.4 Approve budget at a board meeting before the start of the new fiscal year on June 1<sup>st</sup>.

14.3.4.5 Meeting minutes must reflect budget approval.

#### 14.4 Expenditures Policy and Procedure

14.4.1 It is the policy of the ISRT that no expenditures are to exceed the budget without prior approval from the board of directors.

14.4.2 Procedure:

14.4.2.1 If it is determined that an expenditure will exceed the budget for a specific item, it is the responsibility of the person submitting the expenditure to contact the ISRT President or other Board Member prior to committing to the expense.

14.4.2.2 The request for expenditure must be forwarded to the Board of Directors and approved by majority vote of the board of directors.

14.4.2.3 The vote of the board of directors will be included in the minutes of the next meeting of the board of directors.

14.4.2.4 A copy of the approval will be attached to the voucher when requesting payment.

#### 14.5 Financial Controls Policy and Procedure

14.5.1 It is the policy of the ISRT that authorization is necessary for signatures on contracts, checks, payments, and receipt, deposit, or withdrawal of money.

14.5.1.1 The board shall have oversight of any individual authorized to purchase, withdraw money or sign contracts for the ISRT.

14.5.1.2 The board shall approve any expense that exceeds the budget.

14.5.1.3 Internal controls policies and procedures must be followed for consistency.

14.5.1.4 The ISRT shall place all accounts in financial institutions that are federally insured.

14.5.1.5 All funds received by ISRT shall be deposited within the designated timeframe.

#### 14.5.2 Procedure:

14.5.2.1 All incoming checks must immediately be sent to the ISRT (ex. President, Treasurer) for processing.

14.5.2.2 The checks must be deposited in the designated ISRT account within 30 days.

14.5.2.3 Authorization for signatures on checks, contracts, payments, and receipt, deposit and withdrawal of money shall be given to the ISRT board for consideration.

14.5.2.4 Expenditures that exceed the budget shall be approved by the board of directors at a board meeting.

#### 14.5.3 Check-Signing Authority

14.5.3.1 The Board officers (ex. Chairman, Treasurer, President), and one board member are authorized to sign checks.

14.5.3.2 All checks for more than \$500.00 require two signatures, one of which must be a Board officer.

#### 14.5.4 Incoming Check Control Policy and Procedure

14.5.4.1 It is the policy of the ISRT that all checks be forwarded to the ISRT Treasurer who will endorse the checks prior depositing in the approved upon financial institution.

#### 14.5.4.2 Procedure:



14.5.4.2.1 Checks received will be sent to the ISRT Treasurer for endorsement.

14.5.4.2.2 Endorsed checks will be posted and deposited by the ISRT Treasurer.

14.5.4.2.3 For recording deposits, all deposit receipts will be attached to a check register.

#### 14.6 Check Disbursement Policy and Procedure

14.6.1 It is the policy of the ISRT that withdrawals from accounts for more than \$100.00 shall have the signature of at least two members as designated by the Board.

14.6.2 The authorized check signers will review the funds disbursement request for accuracy and only upon review and approval of the transaction will a check be disbursed. This will include a review of the existence of proper supporting documentation, such as a purchase order and evidence of the receipts of the goods and services.

14.6.3 Any checks payable to any one of the board members must be signed by someone other than the payee. These include Board chair, Treasurer, President, or two Board members as designated by the Board.

14.6.4 It is the policy of the ISRT that only the ISRT Treasurer have access to unused checks.

14.6.5 Procedure:

14.6.5.1 All check disbursements will originate from the ISRT Treasurer.

14.6.5.2 In the event the ISRT Treasurer is unable to distribute checks, the ISRT Secretary will be responsible for check disbursement.

14.6.5.3 All check disbursements will require a completed voucher request with invoices and/or copies of receipts attached prior to the disbursement of a check.

14.6.5.4 The checks must be signed by a person not requesting the check.

#### 14.7 Check Signatories Policy

14.7.1 It is the policy of the ISRT to give check-signing authority to the following individuals:

14.7.1.1 ISRT Treasurer

14.7.1.2 ISRT Secretary

14.7.1.3 Other ISRT Board Member appointed by the Board of Directors.

14.7.2 Procedure:

14.7.2.1 Checks issued for payment of the ISRT's debts will require the signature of an individual not associated with the incurred debt.

14.8 Bonding Policy

14.8.1 It is the policy of the ISRT to bond all individuals involved in the financial functions of the organization.

14.8.2 Procedure:

14.8.2.1 The bond may be in the form of an employee dishonesty insurance policy or as a security bond and will cover everyone involved in financial transactions. It will be renewed annually.

14.9 Records Retention and Destruction Policy

14.9.1 It is the policy of the ISRT to retain records as per the Record Retention Schedule on the following page.

14.9.2 Procedure:

14.9.2.1 The Board of Directors must approve the destruction of records not on the retention schedule.

14.10 Policy and Procedure Manual Maintenance and Review Policy

14.10.1 It is the policy of the ISRT to maintain a policy and procedure manual to include financial policies and procedures.

14.10.2 The policy and procedure manual will be submitted to the ISRT Secretary, ISRT Treasurer and ISRT President.

14.10.3 The financial policies shall be reviewed annually during the audit.

14.10.4 Procedure:

14.10.4.1 The policy and procedure manual will be maintained by the ISRT Treasurer and ISRT Secretary and modified and updated as needed.

14.10.4.2 New policies will be maintained and incorporated into the primary manual annually.

14.10.4.3 The manual, any recommended policy or change to existing policy, and the rationale for the change will be submitted to the ISRT Board.

14.10.4.4 After review and approval by the board of directors, the changes will be implemented.

14.11 Bad Debt Write-Off Policy and Procedure

14.11.1 It is the policy of the ISRT to ensure that all available means of collecting

bad debts have been exhausted before write-off procedures are initiated.

14.11.2 Procedure:

14.11.2.1 If a debt is deemed uncollectible, approval by the ISRT Treasure and the ISRT President are required before write-off implementation.

14.11.2.2 Once a write-off has been initiated, the ISRT Secretary will be advised of the actions deemed necessary by the ISRT President.

14.12 Unrelated Business Income Policy and Procedure

14.12.1 The ISRT must identify and report unrelated business income on its annual tax return, and remit any tax due in compliance with federal, state, and local tax laws and regulations. The activity of the trade or business typically is carried on regularly and is unrelated to the mission and purpose of the organization.

14.12.2 Procedure:

14.12.2.1 The ISRT Treasurer shall report any unrelated business income to the Board of Directors on the IRS Form 990-T document at a board meeting.

14.12.2.2 The Board will review the activity and information for compliance.

14.12.2.3 An attorney shall be consulted, at the discretion of the Board.

14.13 Loan Policy

14.13.1 It is the policy of the ISRT that a loan may not be made to any board member, officer, or employee of the organization, except in accordance with state statute or law. Any such loan may be made only by written agreement approved by the Board and reviewed and approved by legal counsel. All such loans to an employee shall be repaid through payroll withholding.

14.14 IRS and Audit Policy and Procedures

14.14.1 IRS Form 990

14.14.1.1 It is the policy of the ISRT to allow public access to IRS Form 990.

14.14.1.2 Procedure:

14.14.1.2.1 This access will be provided with prior notification to the ISRT Treasurer.

14.14.1.2.2 The ISRT Treasurer or other officer of the ISRT will remain in the presence of the individual requesting access to this information.

14.14.1.2.3 Requests for copies of Form 990 must be made in writing

and will not be mailed without the approval of the ISRT Board of Directors.

14.14.2 IRS Form 1099

14.14.2.1 It is the policy of the ISRT to complete IRS Form 1099 for all individuals and IRS Form W-9 for all vendors receiving \$600 or more during the calendar year from the ISRT.

14.15 Audit Policy and Procedure

14.15.1 It is the policy of the ISRT to conduct an annual audit of the financial documents.

14.15.2 Procedure:

14.15.2.1 Upon closure of the fiscal year and the filing of IRS Form 990, the ISRT Treasurer will provide all financial documents for the previous year to the ISRT Secretary.

14.15.2.2 The ISRT Treasurer will be responsible for appointing a committee of no fewer than three individuals and consisting of at least two ISRT board members, to review the financial documents and submit a report of audit to the Board of Directors.

14.15.2.3 The annual audit will be completed prior to the pre-conference Board of Directors meeting held in conjunction with the Annual Conference.

14.15.2.4 At the request of the Board of Directors, a contracted CPA may conduct this audit.

## **RECORD RETENTION SCHEDULE**

| <b>DOCUMENT</b>                             | <b>Retention Period</b> |
|---|-------------------------|
| Vouchers for payment to vendors and members | 7 years                 |
| Audit reports                               | Permanent               |
| Bank statements                             | 7 years                 |
| Canceled Checks                             | 7 years                 |
| Check registers                             | Permanent               |
| Deposit Slips                               | 7 years                 |
| End of Year Financial statements            | Permanent               |
| Insurance Policies                          | Permanent               |
| Board Meeting Minutes                       | Permanent               |
| IRS 990 Tax Forms                           | Permanent               |
| Independent Contractor Contracts            | 7 years                 |