

# **POLICIES AND PROCEDURES**

Established July, 1999 – Revised July 20, 2022

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## SECTION I:

### POLICY AND PROCEDURES MANUAL

**A. PURPOSE:**

The Policy and Procedures Manual is designed to:

- \* Provide an organizational guide for NACCTFO members;
- \* Delineate the NACCTFO organizational structure;
- \* Identify Officer and Board members; establish duties and responsibilities; and assigned committee memberships.

**B. UPDATING:**

Any revisions should reflect the fiscal year (FY) in which the revision was made annotated to the bottom lower left-hand side of the revised page.

**C. DISCLAIMER:**

The Policy and Procedures Manual is constructed to provide a guide to NACCTFO members relating to operations of The National Association of County Collectors, Treasurers and Finance Officers. The Manual is not to be construed in any manner as a legal or binding document for Association Officers, Board members, Committee Chairs, or each and any collector, treasurer or finance officer.

## SECTION II.

### STANDING COMMITTEES

<b>COMMITTEE NAME</b>	<b>AUDIT COMMITTEE</b>
CHAIR SELECTION	Appointed by the President
REPORTS TO	2 <sup>nd</sup> Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To annually audit the financial records of NACCTFO for the preceding fiscal year and produce a written audit report *Recommend changes in accounting methods and financial records maintenance
TYPICAL DUTIES AND RESPONSIBILITIES	*Review past years' revenue to account for all funds received and ensure proper deposit into the active bank account. *Review past years' expense items to ensure budget compliance and expenditure authorization. *Verify contract payments complied with contract documents. *Verify investment holdings and interest earnings. *Audit information may be submitted electronically to the Executive Committee by the Treasurer quarterly for review, with an annual audit report submitted by the Committee at the annual business meeting each year. *Committee may request that actual documents be submitted for audit as they deem appropriate. *Treasurer shall send the last bank statement and the committee shall pick transactions and bank statements to audit quarterly.
<b>COMMITTEE NAME</b>	<b>LEGISLATIVE</b>
CHAIR SELECTION	Appointed by the President
REPORTS TO	2 <sup>nd</sup> Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To coordinate all Legislative issues and concerns of NACCTFO
TYPICAL DUTIES AND RESPONSIBILITIES	*Review and recommend legislative platform *Recommend positions on legislation affecting membership *Take necessary action on legislation *Communicate with NACo on legislative issues *Request necessary information and participation as required *Report to Executive Board and membership at Business Meetings
<b>COMMITTEE NAME</b>	<b>NOMINATIONS</b>
CHAIR SELECTION	Immediate Past President
REPORTS TO	Executive Committee
NUMBER OF MEMBERS	Seven (7)
MEMBER SELECTION	Appointed by President in accordance with Bylaws, Article X, Section 4
COMMITTEE PURPOSE	*Recommend a slate of officers of NACCTFO for the succeeding year
TYPICAL DUTIES AND RESPONSIBILITIES	Determine status of current officers *Contact potential candidates to determine willingness to serve *Present slate of Officers for Executive Committee considerations no later than May 31st of each year and to the membership at the business meeting held during the annual meeting
<b>COMMITTEE NAME</b>	<b>BUDGET</b>
CHAIRPERSON	Treasurer
REPORTS TO	1 <sup>st</sup> Vice President
MEMBER SELECTION	Appointed by President, to include the President-Elect as per Bylaws Article VIII, Section 2

COMMITTEE PURPOSE	*Prepare and present an annual budget for the following fiscal year to the Executive Committee no later than May 31st of each year for approval at the business meeting held at the annual conference
TYPICAL DUTIES AND RESPONSIBILITIES	*Review past association revenue and expense performance to budget targets and goals *Analyze and recommend revisions to current fiscal year budget *Review membership numbers and propose dues structure *Coordinate with the Education Committee on their budget needs *Review contracted services for contract renewal and possible fee increases *Submit proposed budget to the Executive Committee for action prior to the annual conference
<b>COMMITTEE NAME</b>	<b>CONFERENCE</b>
CHAIR SELECTION	President Elect
REPORTS TO	Executive Committee
MEMBER SELECTION	President, President-Elect, First Vice President as per Policies & Procedures Section V, Paragraph A, Sub-paragraph 2
TYPICAL DUTIES AND RESPONSIBILITIES	*Evaluate potential sites for future meetings and make recommendations to the Executive Committee as to conference activities and other needs *Coordinate meeting arrangements with the President and the Education Committee *Coordinate conference plans with the Membership, Sponsor, Ambassador, and Public Relations Committee <del>sponsored function plans</del> *Work with the Budget Committee on conference expenses *Work with the hotel and NACo to arrange for conference functions *Communicate with the treasurer concerning any conference expense needs
<b>COMMITTEE NAME</b>	<b>EDUCATION</b>
CHAIRPERSON	Appointed by President
REPORTS TO	1 <sup>st</sup> Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To oversee all NACCTFO education programs *Certify program completion of educational levels awarded to members
TYPICAL DUTIES AND RESPONSIBILITIES	*Coordinate all NACCTFO education programs *Coordinate certifications *Present annual education recommendations to the contractor selected per Policies and Procedures Section VI *Report to the Executive Committee as requested + and to the membership at all NACCTFO Business meetings *Coordinate with the Budget and Conference Committees on educational needs *Promote educational programs through the newsletter, mailings, etc.
<b>COMMITTEE NAME</b>	<b>OUTSTANDING COUNTY COLLECTOR, TREASURER OR FINANCE AWARD</b>
CHAIRPERSON	Appointed by President
REPORTS TO	President
MEMBER SELECTION	Chairperson shall appoint 5 additional NACCTFO members using geographic and gender balance
COMMITTEE PURPOSE	Select judges to evaluate award nominees
TYPICAL DUTIES AND RESPONSIBILITIES	Select judges according to <del>By-Laws</del> Bylaws Article XI. The names of those nominees not chosen in a particular year <del>will</del> shall be passed on the subsequent committee chairperson for two additional years of consideration, with the approval of the person who <del>made</del> submitted the <del>initial</del> original nomination.

### SECTION III:

## SPECIAL COMMITTEES

### A. Constitution, Bylaws, Policies and Procedures Committee

This committee shall be appointed by the President as needed for reviewing the Constitution and Bylaws of the Association. The committee shall review the Constitution and Bylaws for any necessary changes and make such recommendations to the executive board for subsequent approval by the membership. The committee shall review the Policies and Procedures for any necessary changes and make such recommendations to the executive board for approval.

### B. Membership Committee

This committee shall be appointed by the President as needed to encourage all members to become Active Members by paying such dues as needed to be an Active Member. This committee shall attempt to contact state associations to obtain lists of the members of the state association so that the committee may contact those individuals about the benefits of becoming members of NACCTFO.

### C. Sponsor, Ambassador, and Public Relations Committee

This committee shall be appointed by the President as needed to encourage sponsorship for NACCTFO, to contact members to serve as hosts/mentors for members attending a conference for the first time, to promote our Association to the public, to coordinate sponsorship with the conference committee, and address any issues with the executive committee.

D. Other special committees may be created and appointed by the President whenever such committees shall be necessary.

### SECTION IV:

## COMMUNICATION SERVICES

### A. NACCTFO Newsletter - TREASURY MARKS

The President shall see that a newsletter is produced not less than twice in a fiscal year. The newsletter shall be furnished to all treasurers, tax collectors, trustees and finance officers, staff members, and associate members listed in the NACCTFO directory.

Newsletters shall contain the following as needed:

- Message from the President
- List of officers and contact information. (Each issue)
- Notice of upcoming meetings, place, time, dates, and agendas. (Each issue)
- Registration information.
- Pending resolutions and information regarding legislative platform of NACCTFO
- Education Program news and information regarding certification process.
- List of Directors/Committee Assignments at least once in a fiscal year.
- Outstanding County Collector, Treasurer, or Finance Officer Award information.
- News of interest regarding members
- Dues statement and information
- Proposed new Bylaws changes
- Educational articles

Newsletters shall be scheduled for distribution prior to conferences with ample time allowed for members to register and attend upcoming sessions. Distribution is to be made by electronic means.

### B. WEBSITE

The NACCTFO website is intended to provide members and non-members with a resource to learn more about our Association. The website also creates a central medium to communicate with all members regarding the happenings of our Association. The President shall annually appoint a member to oversee the website and to coordinate current information with the Treasurer and newsletter chairperson.

### C. Records Retention

The current and past Treasurers shall retain financial reports and pertinent document for a period of seven years. Additionally, the Secretary will keep the official minutes (scanned copies from previous secretaries) and paper/scanned copies of current minutes during their term of office. The Secretary will then turn over scanned minutes to the following Secretary.

If for any reason a Secretary or Treasurer would leave office during the 7-year retention period, his or her records will be forwarded to the current Secretary or Treasurer to retain for the remaining years needed.

## SECTION V:

## CONFERENCES AND MEETINGS

### A. Conferences

NACCTFO, an affiliate of NACo, shall attempt to hold its Legislative and Annual Conferences around the same time and in the same location as NACo. When extraordinary circumstances exist, the NACCTFO Executive Committee may choose to hold its conference(s) at a different time and in a different location.

An education program will be presented at each Conference and a business meeting will be held. Every effort will be made to arrange the agenda to allow members to attend NACo functions as well as NACCTFO meetings and functions.

#### 1. Legislative Conference

Educational courses shall be provided at the legislative conference, along with a business meeting. Members shall be informed of legislative issues and opportunities shall be provided to contact the members of congress. The registration fee shall be set annually by the executive committee.

## **2. Annual Conference**

In accordance with NACCTFO Bylaws, Article IX, Section 1, NACCTFO shall meet annually.

Educational courses shall be provided at the Annual Conference along with a business meeting and election of officers. The installation of officers and presentation of awards shall also be held at the annual conference. The registration fee shall be set annually by the executive committee. An all-inclusive spouses/guests registration fee will shall be set annually by the executive committee which allows spouses/guests to attend all meals and events. The cost may be higher because our sponsors offset the cost of our member registrations. Individual itemized options for spouses/guests for conference-wide events and the evening banquet are also available.

The incoming President may have up to 5 guests' evening banquet meals paid for by NACCTFO.

### **Site visit for Annual Conference**

The site visit for the upcoming annual conference shall be organized by the President-Elect. All members of the Conference Committee, consisting of the President, President-Elect, and 1<sup>st</sup> Vice-President shall be eligible to attend. Their travel, hotel stay, and meals shall be reimbursed. If any one of the Conference Committee members is unable or unwilling to attend, the next Executive Board member in line may, if he/she wishes, attend the site visit.

## **3. Late Fees**

A late fee of \$25 will be charged on any registrations received after the cutoff date for the conference.

## **B. Education Committee Meeting and Executive Board**

The President shall call an annual joint Education Committee/Executive Board meeting for the purpose of meeting with the education contractor for planning the education program for the ensuing year. Other business of the Executive Board shall be conducted in conjunction with the Education planning meeting. Alternatively, the joint Education Committee/Executive Board meeting may be held virtually in cases where certain situations preclude such meeting from being held in person.

If the joint Education/Executive Board meeting is held at a different time, date, and location than the Annual Conference, then NACCTFO shall pay for the Executive Board and the Education Committee's hotel rooms for two nights, dinner the night prior to meeting, and one full meeting day's meals, if necessary. Travel and any other meals shall be at their own expense.

## **SECTION VI:**

### **EDUCATION AND CERTIFICATION**

#### **A. ADMINISTRATION OF PROGRAM**

The National Association of County Collectors, Treasurers and Finance Officers shall contract for professional administration of the certification program. The following criteria shall be required:

1. Adherence of high standards is prescribed by the criteria
2. The contractor shall provide record keeping service for attainment of certification.
3. All general, active, and staff members who have successfully advanced to completion of the program shall be awarded a certificate of completion and the appropriate title by the contractor.

#### **B. AGREEMENT**

1. There shall be a current agreement with the contractor for the provision of Education Seminars.
2. The seminar requirements are as follows:

The contractor and Education Committee shall determine seminar content, topics, number of hours, and method of delivery

#### **C. CERTIFICATION PROGRAM**

Certification Standards for receipt of a certificate of completion issued by approval of The National Association of County Collectors, Treasurers and Finance Officers are as follows:

1. Currently serving as a county collector, treasurer, finance official, trustee, or staff member

2. Completed 21 hours of approved curriculum for Government Finance Officer, 60 hours for Finance Executive, 84 hours for Finance Professional, 100 hours for Finance Master.

3. Credit for certification classes will only be given for those with paid registrations and those turning in the attendance sheets within one week from the end of the seminar.

4. Members will be eligible for a re-certification certificate for each additional 50-hour block after the member achieves the Finance Master level.

## **SECTION VII:**

### **REIMBURSEMENT OF EXPENSES**

#### **A. CLAIM FOR REIMBURSEMENT**

All claims submitted to the Treasurer for payment must be submitted on the Claim for Reimbursement form available on the NACCTFO website. Claims may be submitted by regular mail or electronically and must be in accordance with adopted budget items and all adopted policies of NACCTFO.

All claims must be submitted to the Treasurer within 2 weeks of the travel or expense incurred.

#### **B. PRESIDENT'S TRAVEL**

In the Annual Budget, the Budget Committee shall include a fund entitled "President's Travel". The purpose of the fund is to reimburse the President for travel and other expenses as may be required in conducting NACCTFO business.

The President shall comply with all NACCTFO adopted policies regarding travel reimbursement.

The President shall have the authority to grant reimbursement of travel expenses to be paid for executive board members traveling on behalf of NACCTFO business and at the request of the President. Reimbursable travel expenses may include: travel expenses related to attendance at a NACCTFO or NACo conference, legislative efforts in Washington, D.C., future meeting sites, and attending state conferences on behalf of the President.

Should the President determine that sufficient funds will not be available in President's Travel and/or Officer's Travel budget funds, a request for additional funding shall be made to the Executive Board prior to incurring the expenses.

#### **C. Officer's Travel**

Any officer needing financial assistance to attend NACCTFO conferences, Executive Board meetings, or other travel, must submit to the Executive Committee for approval the approximate costs for which they will need assistance. A separate line item on the budget shall be created for reimbursement of these costs and reevaluated annually by the Executive Committee.

#### **D. NACo Representative TRAVEL**

In the Annual Budget, the Budget Committee shall include a fund entitled "NACo Representative". The purpose of the fund is to reimburse the NACo Representative for expenses related to attendance at NACo meetings as the NACCTFO representative to the NACo Board of Directors. This does not include transportation expenses to any Annual Conference or Legislative Conference where NACCTFO has regular meetings at or around the same time as NACo Conferences.

The NACo Representative shall comply with all NACCTFO adopted policies regarding travel reimbursement.

Should the NACo Representative determine that sufficient funds will not be available, a request for additional funding shall be made to the Executive Board prior to incurring the expenses.

#### **E. TRAVEL - GENERAL**

It shall be the policy of NACCTFO to reimburse travel expenses in accordance with the following:

1. Reimbursement shall be for the actual cost of travel, with the exception of private car use, which cost shall be reimbursed at the current Internal Revenue Service per mile rate. If travel by private car or other means exceeds the cost that would have been incurred via plane, the lesser cost shall be reimbursed.
2. Reimbursement shall be made for actual travel expenses only and shall not include personal expenses (i.e. snacks, drinks, personal phone calls, entertainment outside of hosted functions at a conference, extended stays for personal reasons).

Reimbursement shall include transportation, meals, parking, registration fees and other expenses deemed to be necessary for the travel to take place.

3. NACCTFO shall not make reimbursement for spouses, other guests or staff travel.
4. Reimbursement shall be provided up to amounts authorized by the adopted budget. Any expenses incurred above budgeted amounts prior to obtaining approval by the Executive Committee shall not be reimbursed.
5. All travel claims must be submitted on the approved NACCTFO claim form, and any special travel authorized by the President must have the President's approval on a claim prior to submittal to the Treasurer.

#### **F. CREDIT CARD**

Credit card issuance and cancellation will be the responsibility of the NACCTFO Treasurer as authorized by the Bylaws. The Treasurer and President are authorized to enter into an agreement with a banking institution for credit card services. The limit of credit shall be as set by the Bylaws, Article V, Section 4. Credit cards shall be issued to the President and Treasurer to pay for the necessary NACCTFO travel, meals, postage, and other expenses authorized by the NACCTFO budget. All payments are subject to the NACCTFO Budget.

All original or electronically produced credit card receipts shall be submitted to the Treasurer immediately after the charges are incurred to allow the Treasurer to reconcile to the monthly statement and properly document charges. The audit committee shall review the credit card statements in conjunction with their annual audit.

### **SECTION VIII:**

#### **ASSOCIATE MEMBERSHIP**

Associate members are those who financially support our association. They are allowed access to our membership lists for communication purposes.

### **SECTION IX:**

#### **MEMORIAL**

NACCTFO may send a memorial in an amount not to exceed \$75 for current officers, their spouse, parent, or child when NACCTFO is made aware of their death. Any notice of death NACCTFO receives involving our members will be sent out to the membership.

### **SECTION X:**

#### **DIRECTOR'S DUTIES**

The Duties of the Directors shall include keeping their state membership listing up-to-date with the NACCTFO treasurer, keeping members informed and active in the association, making regular reports on NACCTFO activities to their state associations and attending NACCTFO meetings whenever possible.

### **SECTION XI:**

#### **DOCUMENTS AND FORMS**

The following documents and forms can be found on the NACCTFO website - [www.nacctfo.org](http://www.nacctfo.org).

- A. Bylaws
- B. Policies & Procedures
- C. Code of Ethics
- D. Dues Notice
- E. Claim for Reimbursement
- F. W-9 Request for TIN
- G. Associate Membership/Sponsor Application
- H. Membership Levels & Benefits
- I. Outstanding Officer Award Application
- J. Candidate Nomination Form
- K. State Director Contact Information Form