

POLICIES AND PROCEDURES

Established July, 1999

Revised 2017

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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

COMMITTEE NAME	AUDIT COMMITTEE
CHAIR SELECTION	Appointed by the President
REPORTS TO	2 nd Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To audit the financial records of NACCTFO for the preceding fiscal year and produce an 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 Committee by the Treasurer quarterly for review, with an annual audit report submitted by the Committee at the Executive Board meeting / Education meeting in July of 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.
COMMITTEE NAME	LEGISLATIVE
CHAIR SELECTION	Appointed by the President
REPORTS TO	2 nd 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 regularly
COMMITTEE NAME	NOMINATIONS
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	*Review potential members to determine interest and willingness to serve *Review performance and 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 of each year and to the membership at the annual meeting
COMMITTEE NAME	BUDGET
CHAIRPERSON	Treasurer

REPORTS TO	1 st Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To recommend future fiscal year dues structure for membership classes, and submit to the Executive Committee a proposed budget for the next fiscal year
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
COMMITTEE NAME	CONFERENCE
CHAIR SELECTION	President Elect
REPORTS TO	Executive Committee
MEMBER SELECTION	Appointed by President
TYPICAL DUTIES AND RESPONSIBILITIES	*Evaluate potential sites for future meetings and make recommendations to the Executive Committee as to conference activities *Coordinate meeting arrangements with the President and the Education Committee *Coordinate with the Membership, Sponsor, and Public Relations Committee sponsored function plans *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
COMMITTEE NAME	EDUCATION
CHAIRPERSON	Appointed by President
REPORTS TO	1 st Vice President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	*To oversee all NACCTFO education programs *Certify program completion of County Treasurers, Tax Collectors, Trustees or Finance Officials
TYPICAL DUTIES AND RESPONSIBILITIES	*Coordinate all NACCTFO education programs *Coordinate certifications *Present annual education recommendations to monitor the on-going contractual agreement with UM *Report to the Executive Committee at each conference and annually to the association *Coordinate with the Conference Committee on educational needs *Promote educational programs through the newsletter, mailings, etc.
COMMITTEE NAME	OUTSTANDING COUNTY COLLECTOR, TREASURER OR FINANCE AWARD
CHAIRPERSON	Appointed by President
REPORTS TO	President
MEMBER SELECTION	Appointed by President
COMMITTEE PURPOSE	Select judges to evaluate award nominees
TYPICAL DUTIES AND RESPONSIBILITIES	Select judges according to By Laws Article XI. The names of those nominees not chosen in a particular year will be passed on the subsequent committee the next year for consideration, with the permission of the person who made the initial nomination.

SECTION III:

SPECIAL COMMITTEES

A. Constitution and By Laws Committee

This committee will be appointed by the President as needed for reviewing the Constitution and By-Laws of the Association. The committee will review the Constitution and By-Laws for any necessary changes and make such recommendations to the executive board for subsequent approval by the membership.

B. Policies and Procedures Committee

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

C. Sponsor and Public Relations Committee

This committee will be appointed by the President as needed to encourage sponsorship for NACCTFO and to promote our Association to the public. Coordinate sponsorship with the conference committee. Address any issues with the executive committee.

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.
- Victor Martinelli Award application and information.
- News of Interest regarding members
- Dues Statement and Information
- Proposed Bylaws/Policy 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 e-mail.

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 Treasurer's 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

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 will be provided at the legislative conference, as well as, a business meeting. Members will be informed of legislative issues and opportunities will be provided to contact the members of congress. The registration fee will be set annually by the executive committee.

2. Annual Conference

In accordance with NACCTFO Bylaws, Article IX, Section 1, NACCTFO will meet annually in conjunction with the NACo Annual Conference, held in July.

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

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

Site visit for Annual Conference

The site visit for the upcoming annual conference will be organized by the President-Elect. The President, President-Elect, and 1st Vice-President will attend. Their travel, hotel stay, and meals will be reimbursed. In the absence of one of the preceding attendees, the next in line (2nd Vice-President) 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 cut off date for the conference.

B. Education Committee Meeting and Executive Board

The President will call an annual joint Education Committee/Executive Board meeting to be held in the fall for the purpose of meeting with the education contractor for planning the education program for the ensuing year. Other business of the Executive Board will be conducted in conjunction with the Education planning meeting.

NACCTFO pays for the Executive Board and the Education Committee's hotel rooms for Friday and Saturday and Saturday's meals. Travel and any other meals will be at their own expense.

SECTION VI:

EDUCATION AND CERTIFICATION

A. ADMINISTRATION OF PROGRAM

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

1. Adherence of high standards is prescribed by the criteria.
2. The contractor provides record keeping service for attainment of certification.
3. Collectors, Treasurers, and Finance Officers who have successfully advanced to completion of the program will be awarded a diploma 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:
 - a. Programs will consist of two seminars – NACCTFO Legislative Conference (Washington, D.C.) and NACCTFO Annual Conference (various locations).
(12 hours at Legislative Conference, 12 hours at the Annual Conference.)
 - b. The contractor and Education Committee will determine seminar content and topics in the fall prior to the Legislative Conference in Washington, D.C.

C. CERTIFICATION PROGRAM

Certification Standards for receipt of a diploma 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 or trustee.
2. Possess a minimum of two years experience in elective or appointed office.
3. Completed 21 hours of approved curriculum for Certified Financial Official, 60 hours for Certified Finance Executive, 84 hours for Certified Finance Professional, 100 hours for Certified Finance Master; at any of the conferences listed in section B.
4. 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 conference.
5. Members will be eligible for a re-certification certificate for each additional 50 hour block after the member achieves the Master of Finance level.

SECTION VII:

REIMBURSEMENT OF EXPENSES

A. CLAIM FOR REIMBURSEMENT

All claims submitted to the Treasurer for payment by NACCTFO must be submitted on the Claim for Reimbursement approved at a business meeting. Claims must be accompanied by original receipts 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.

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 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 are: 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, 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 must submit to the Executive Committee for approval the approximate costs for which they will need assistance with. A separate line item on the budget will be created for reimbursement of these costs and reevaluated annually at the fall meeting 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 travel to NACo meetings as the NACCTFO representative to the NACo Board of Directors. This does not include travel to the Annual Conference or Legislative Conferences where NACCTFO has regular meetings.

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 will be reimbursed at the current Internal Revenue Service per mile rate. If travel exceeds the cost which would have been incurred via plane, the lesser cost will 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.

6. All claims shall be accompanied by original receipts.

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 3. Credit cards will 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 receipts, along with 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 will 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 VIII:

MEMORIAL

NACCTFO will send a memorial in the amount of \$25.00 for current officers, their spouse, parent, or child when we are made aware of their death. Any notice of death we receive involving our members will be sent out to the membership.

SECTION IX:

DIRECTOR'S DUTIES

Director duties include communication with the members in their respective states. Their duties also include keeping members informed and active in the association, as well as, being a liaison to the Executive Board.

SECTION IX:

FORMS

Can be found on website www.nacctfo.org.

- A. Sample Dues Notice
- B. Claim for Reimbursement
- C. Associate Membership/Sponsor Application
- D. Victor Martinelli Award Application
- E. Candidate Nomination Form
- F. W-9 Request for TIN
- G. State Director Nomination Form

Adopted July 20, 2017