

Accounting & Financial Women's Alliance

CHAPTER PROCEDURES MANUAL – Rev. May 2014



Accounting & Financial Women's Alliance

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Accounting & Financial Women's Alliance
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ORGANIZATION AND RESPONSIBILITIES

PART 1 – COMMITTEES AND BOARDS

100 – BOARD OF DIRECTORS

100.10 – RESPONSIBILITIES

The Accounting & Financial Women’s Alliance (“AFWA”) is an organization composed of professionals in accounting and related fields. As a board member, you are responsible for:

- Ensuring your chapter has met the minimum standards for active chapter status in AFWA.
- Policy setting. This requires attendance at all board and membership meetings.
- Directing the activities of the committee assigned to you by the president.
- Recruiting and seeking the active involvement of committee members.

The National Board of Directors welcomes the opportunity to help you whenever possible. You are encouraged to submit ideas that may be useful to other chapters to the National Board and to ask the National Board for guidance and ideas when needed.

100.20 – MINIMUM STANDARDS

Certain tasks are essential to the operation of a chapter. These tasks comprise the minimum standards required to maintain active chapter status in AFWA. The tasks are:

- Unless filing under the National AFWA group tax return, file the appropriate tax form with the IRS (990, 990EZ or 990N) and submit a copy to Headquarters.
- Complete Chapter Leader Surveys as requested by Headquarters.
- To hold at least six AFWA member meetings per fiscal year.

The Chapter Minimum Requirements Form should be submitted to Headquarters on a quarterly basis. Although chapters generally meet the minimum standards for maintaining their active status in AFWA, a chapter may become inactive, and may not comply with these standards. In this event, the national officers and regional directors will assist the chapter in complying with these standards or in electing inactive status.

Chapters having trouble meeting the minimum standards should contact their regional director and/or a national board member for assistance.

100.30 – CHARTER REVOCATION

Only if and when a chapter has a sustained record of refusal to comply with these standards, will the national board institute charter revocation proceedings. This must be done to ensure the integrity of AFWA as a professional organization and to reduce potential liability to the parent organization.

The charter revocation process will be as follows:

1. During any administrative year, the vice president to whom minimum standards compliance is reported will inform the national president-elect of a chapter's non-compliance.
2. The vice president, the regional director and the president-elect will coordinate efforts to contact the chapter to assist, if necessary, in the chapter's compliance.
3. The president, acting on instructions by the national board of directors, will send a registered letter informing the chapter of the impending review.
4. If the national board determines that the charter of the chapter should be recalled, the chapter will be advised of this action by registered mail no later than October 15 of the administrative year immediately following the year of non-compliance.
5. If no response is forwarded by the chapter to the national president by December 31 of that year, the president on instructions of the national board of directors will send a third letter to the chapter in which she will ask for the surrender of the chapter's charter.
6. Compliance at any time during the six-month period of revocation proceedings will automatically stop the proceeding and the chapter will remain a chapter in good standing.

100.40 – GOVERNING RULES

The board of directors is responsible for the administration of chapter business. It is to formulate policies within the governing rules. The governing rules are:

- National Bylaws
- National Standing Rules
- Chapter Bylaws
- Chapter Standing Rules
- Current edition of Robert's Rules of Order Newly Revised

Each board member should acquire a working knowledge of these rules. The board is to be chaired by the president of the chapter.

100.50 – POLICIES AND PROCEDURES

The Accounting & Financial Women's Alliance is a professional organization; this should be kept in mind when determining all chapter procedures and policies. Chapters are expected to maintain certain minimum standards in order to retain their status as representative and sanctioned groups of AFWA. The chapter is to conduct a planning meeting each year.

Requirements for this meeting are:

1. The chapter president should distribute the appropriate sections of this manual and the blank chapter goals plan prior to the meeting, with instructions to each board member to be familiar with their section and be ready to discuss plans for the year.
2. Officers should hold the planning meeting as soon as possible after receiving the president's packet, but no later than August 15.
3. All board members should be in attendance. Outgoing board members should be encouraged to attend, and all chapter members should be invited.
4. Your regional director and national board members in your region should be invited.

The purpose of the meeting is to:

1. Ensure board members understand the governing rules of the chapter.
2. Ensure that all board members and committee chairs are familiar with their responsibilities.
3. Exchange ideas for the year.
4. Facilitate preparation of initial goals and action plans for the year.

Setting up the chapter goals plan:

- The first step is to determine the broad overall goals of the chapter for the year. These goals should be aligned with the objectives of the organization as defined in the strategic plan. National board members, regional directors, chapter past presidents and members are all good sources to contact when developing the chapter goals and action plans. There may be as many goals for the chapter as the chapter has the energy to work toward. The goals should be optimistic enough to be a challenge, but not so optimistic that they cannot reasonably be met. Maintenance of a past outstanding program is an acceptable goal. By their nature, goals should be broad and not too detailed to allow for maximum flexibility.
- The second step is to set strategies to reach the overall goals. These are called action plans. At least one action plan is needed for each goal. Many action plans, however, may be scheduled toward one goal. The plan should be specific and should quantify the results to help the chapter analyze its achievements. Each committee will consider and determine their own action plans in accordance with the goals of the chapter. The initial planning outline form should be submitted to the chapter's Regional Director.
- Plans are then implemented, reviewed and revised. At intervals determined by the president but at least at mid-year, the committee reports its results to the chapter president. At this point, the committee should have some feeling for what will actually occur for the year and should make a realistic revision if necessary. This report is for use at the chapter level only, but the chapter's progress should be reported via the Automated Reporting Module of the national website.
- Some of the incoming board members will have a good grasp of their responsibilities prior to this meeting but all should have a good grasp as they leave the planning meeting.

- It is especially important to be aware of AFWA's professional status when planning fund raising events. If you have any questions concerning the acceptable nature of an event, please contact the staff at headquarters or any member of the national board for advice.
- Correspondence should include the official AFWA logo whether it is on formal letterhead or some type of electronic document such as a fax or email.

100.60 – REFERENCES

CHAPTER OFFICERS AND DUES ROSTER

| | |
|-------------------|--------------------------------|
| Description | Headquarters will furnish form |
| Responsible Party | INCOMING PRESIDENT |
| Due Date | APRIL 1 |
| Submit to | Headquarters |

CHAPTER COMMITTEE ROSTER

| | |
|-------------------|--------------------------------|
| Description | Headquarters will furnish form |
| Responsible Party | INCOMING PRESIDENT |
| Due Date | MAY 30 |
| Submit to | Headquarters |

AUDITED, COMPILED OR REVIEWED FINANCIAL STATEMENTS AND FORM 990

| | |
|-------------------|--|
| Description | In accordance with the treasurer's guidelines contained in Section 240 |
| Responsible Party | TREASURER Due |
| Date | OCTOBER 15 |
| Submit to | Headquarters |

MINUTES

| | |
|-------------------|---|
| Description | The chapter is responsible for minutes of the membership meetings and board of directors meetings. A suggested format is available on the national website. |
| Responsible Party | SECRETARY |

CHAPTER MEETINGS

| | |
|-------------------|--|
| Description | National Bylaws require chapters to hold at least six [6] regular meetings per year. |
| Responsible Party | PROGRAM CHAIR |
| Due Date | OCTOBER 15 |
| Submit to | Headquarters |

110 - EXECUTIVE COMMITTEE

110.10 – RESPONSIBILITIES

The executive committee is defined by your Chapter Bylaws. This committee is subordinate to the board of directors and should only act when action is necessary prior to the next regularly scheduled board of directors meeting. Any actions taken must be reported at the next board of directors meeting.

See Robert's Rules of Order Newly Revised.

120 – NOMINATING COMMITTEE

120.10 – RESPONSIBILITIES

This committee is responsible for presenting to the chapter a slate of officers for consideration.

120.20 – FORMATION

The nominating committee is appointed or elected in accordance with the bylaws of the chapter and should be done in January or February with the election held no later than the March regular meeting.

The recommended members of the nominating committee are the immediate past president, a regular member elected by the board of directors and a regular member elected by the membership; however, your bylaws or standing rules should cover this.

120.30 – FUNCTIONS

Since, by virtue of administrative experience, the president is best informed on those qualified and deserving of official recognition, she should be consulted first for suggestions. As soon as the nominee for the presidency has been decided upon, she too, should be consulted.

As long as there are other qualified members willing to serve, past presidents should not be nominated for board positions. Serving on the board helps members to develop leadership skills and this opportunity should be made available to as many members as possible.

Before prospective nominees are contacted, their names should be checked with official records of the chapter to assure they are regular members in good standing. The committee should keep in mind the bylaws of the chapter as related to eligibility requirements and duties of board members.

The committee should be fully cognizant of the duties and responsibilities of all officers and should fully inform the respective nominees. It is advisable to ask acceptance from nominees one at a time, starting at the top and working down, as refusals may necessitate shifting names on the list. The prospective nominees should be approached with appreciation of their abilities to perform the duty of the office. The duties of the position should be outlined and acceptance

should be encouraged from the angle of the advantage to the chapter, and the contribution to the profession.

130 – COMMITTEE CHAIRS

130.10 – RESPONSIBILITIES

As a committee chair, you are responsible for obtaining all of the committee files from the preceding chair as early as possible in the administrative year. These files should be maintained throughout the year and transferred to the succeeding chair immediately at the end of the fiscal year.

Committee chairs also have a responsibility to members serving on their committee. That responsibility is to involve the members, help them develop their talents and help them feel that they are an integral part of the organization. This includes discovering leaders among the group, bringing potential speakers to the attention of the appropriate chair and helping members to develop to their full potential.

A major responsibility of the national board is to facilitate the exchange of ideas between chapters. Your national counterpart welcomes questions and/or ideas from you. Review the section of the chapter manual regarding committees and the national board roster as posted on the website to assist your chapter. National board members and regional directors want to attend functions of chapters in their regions; please take time to invite them.

The chapter president is an *ex-officio* member of all committees except the nominating committee, unless the Chapter Bylaws specify otherwise. The chapter president shall receive a copy of all correspondence initiated by committee chairs.

130.20 – GUIDELINES

As a committee chair, you are primarily responsible for the chapter's activities in the area assigned to you by the president. Your primary guides are:

- The appropriate sections in this manual.
- The chapter goals plan developed by your chapter.
- The committee files obtained from your predecessor.
- Correspondence with your national committee chair.
- Robert's Rules of Order Newly Revised

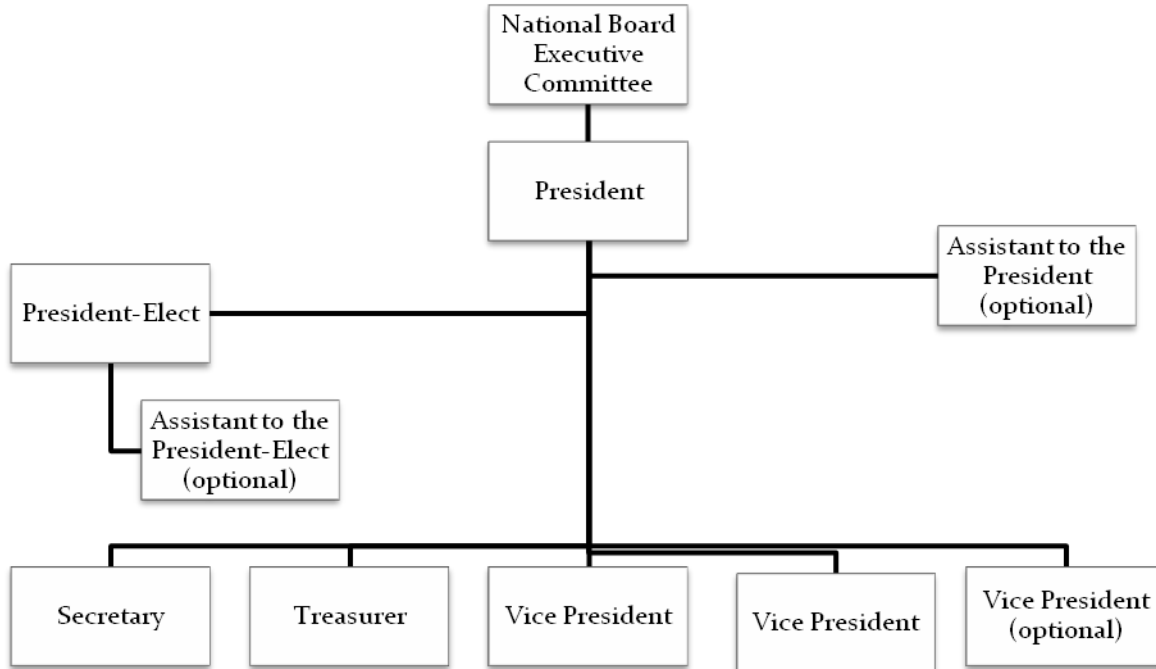
Several sections of this manual may apply to you and you should be familiar with each of them. The complete manual is available on the national website, www.AFWA.org for reference of all sections applicable to you.

130.30 – REPORTS

Committee chairs should submit Initial, Revised and Final Chapter Goals Plans to the chapter president.

PART 2 - AFWA ORGANIZATION

200 – AFWA NATIONAL ORGANIZATIONAL CHART



210 – PRESIDENT

210.10 – RESPONSIBILITIES

The president is the presiding officer of the executive committee, the board of directors and of the chapter and is responsible for the execution of the plans and policies of the chapter.

The President is responsible for calling meetings of the board of directors, presenting the agenda and assuring that all matters to be considered are presented impartially. Meetings may be held in person, via conference call, or via other method, at the discretion of the president and as allowed for in the chapter's governing documents.

The president is responsible for appointing committees and committee chairs not otherwise provided for under the Bylaws or Standing Rules. The appointments should be made as soon after elections as possible. The president should appoint a long-range planning committee.

It is the duty of the president to delegate responsibility and to monitor progress and performance.

The president shall recognize all new members at membership meetings.

The president is strongly encouraged to attend national meetings and regional conferences. It is especially important to attend the national meetings the year preceding and during your term of office.

The president is responsible for confirming the appropriate section of the manuals have been received by the other board members and committee chairs. The president has various other specific responsibilities that are enumerated at the end of this section.

210.20 – SUGGESTED MEETING AGENDA

Following is the general agenda for both board of directors and membership meetings:

- Call to order
- Establish a quorum
- Minutes of the last meeting (membership minutes may be referred to a committee for approval or otherwise as stated in the Standing Rules)
- Treasurer's report (may be omitted at meetings if addressed in Standing Rules)
- Correspondence
- Committee Reports
- Unfinished Business
- New Business
- Adjournment

To run a meeting smoothly, the detailed agenda should be written and the secretary should be given a copy in advance to assist in taking the minutes.

210.30 – DUE DATES

| | |
|---------------|--|
| March 31 | Chapter Dues Rate form for upcoming year must be submitted to Headquarters |
| April 30 | After the election but prior to assuming office the incoming chapter president and treasurer names, preferred addresses, business and home telephone numbers must be submitted to Headquarters |
| May 15 | The complete roster of chapter officers and committee chairs names, preferred addresses, business and home telephone numbers must be submitted to Headquarters |
| June 15 | July 10 Following the President's term of office, files from the year, including copies of all national reports and correspondence must be forwarded to the succeeding president. The President is responsible for seeing that each of her board members and committee chairs forward their files to their successors. |
| May 1–July 31 | Hold a planning meeting. You may wish to appoint a long-range planning committee to ensure continuity of plan implementation year over year. |
| Sept 15 | The outgoing president will review the Form 990, if required by the IRS, as prepared by the treasurer. This review should be completed after the independent accountant's report has been received and before it is filed with the IRS. |
| Oct 15 | Last day to submit audited, reviewed or compiled financial statements and Form 990, if required, to Headquarters (chapter treasurer to coordinate). |

The president is responsible for monitoring the progress and performance of all board members and should review the due dates frequently to make sure all due dates are met.

220 – PRESIDENT ELECT AND/OR VICE PRESIDENT(S)

220.10 – RESPONSIBILITIES

The president-elect and/or vice president(s) assume the responsibilities of the president as provided in the Chapter Bylaws if the president is unable to serve. These officers are members of the executive committee and the board of directors. They shall have other responsibilities as assigned by the president. The president-elect and/or vice president(s) should have a copy and become familiar with all manuals. They should work with the president to gain knowledge concerning the operations of the chapter.

230 – SECRETARY

230.10 – RESPONSIBILITIES

230.10.1 – RECORDING MEETINGS

The secretary is responsible for the minutes of membership meetings, board of directors meetings and executive committee meetings. Robert's Rules of Order Newly Revised suggests that minutes of meetings should contain the following:

- The kind of meeting
- The name of association and chapter
- The date, time, and place of the meeting
- The names of the presiding officer and secretary
- The number of members and guests in attendance for membership meetings. The number of board members in attendance and absent for directors meetings.
- A statement regarding a quorum
- Whether the minutes of the previous meeting were approved
- For membership meetings, who introduced the speaker, speaker's name, affiliation and the topic
- A brief summary of committee reports
- The exact wording of all main motions voted upon including the name of the member who introduced the motion.
- All points of order and appeals, whether sustained or lost, together with the reasons given for the ruling by the chair.
- Time of adjournment

230.10.2 – REPORTING OF CHAPTER MEETING MINUTES

Monthly Reporting: Minutes must be read and/or distributed in accordance with your chapter's Standing Rules. They may be disposed in one of the following methods:

- Copies distributed to all members at the following meeting.
- Reproduced in the newsletter or electronic document provided to the membership.
- Read at the following meeting.
- Approved by a committee or the board of directors (usually with a copy available at the following meeting).

230.10.3 – MAINTAINING MEETING ATTENDANCE RECORDS

The secretary is responsible to see that attendance records are maintained for each chapter meeting.

230.10.4 – CHAPTER CORRESPONDENCE

The secretary is responsible for periodically reviewing the current list of members and their addresses as listed on the national website and the treasurer's list of paid members.

The secretary should serve as chair of the directory (roster) committee. A directory should contain the names, addresses, home, work and cell phone telephone numbers, email addresses and employers of all members, the meeting schedule and program topics for the year, and Chapter Bylaws and Standing Rules.

The secretary must maintain the list of past presidents of the chapter.

Formal responses from the chapter to any correspondence should be written as directed by the board of directors, president or general membership body.

The president may assign all or part of these responsibilities to another committee chair.

230.10.5 – REGISTERING ANNUAL MEETING DELEGATES (CREDENTIALS)

According to the National Bylaws, chapters will be notified of the annual meeting 45 days prior to the meeting. In order to be represented, delegate credentials must be signed by the president or secretary and received by the national secretary no later than 15 days prior to the meeting. If the president does not receive a timely notification of the annual meeting, the chapter secretary should immediately contact the national secretary. The chapter secretary should ensure that the chapter's Standing Rules with respect to delegate elections are followed.

230.10.6 – SUBMITTING PROPOSED NATIONAL BYLAWS CHANGES

Proposed National Bylaw changes should be formally submitted to the national president no later than 150 days prior to the annual meeting. The exact wording should be submitted to the membership and voted on before the secretary submits them as a chapter proposal. The president of the chapter may submit them in lieu of the secretary when necessary.

230.20 – DUE DATES

| | |
|-------------|--|
| July – June | Submit a copy of prior month's chapter and board meeting minutes, within 5 days after their approval, to the chapter president. Attendance record of meetings will accompany chapter president's copy. The chapter is responsible for retaining these documents in paper or electronic format. |
| July 10 | (Following term of office) – Forward complete records to successor. They must include the attendance records and the minutes of all meetings signed by both the president and secretary. |
| August 1 | Determine if president has received delegate credentials and notice of annual meeting. If not, contact National Secretary immediately to obtain. |

230.30 – REFERENCES

There are a number of resources available to chapter leaders on the national website. If you are unable to locate a resource, please contact the National Vice President of Communications. If a current sample is unavailable on the website, she can assist in obtaining one.

240 – TREASURER

240.10 – RESPONSIBILITIES

The treasurer is responsible for the financial records of the chapter. This includes the following:

- Receiving and disbursing funds as approved by the board of directors.
- Maintaining an accurate and up-to-date set of records (cash method is acceptable).
- Preparing a budget early in the fiscal year for submission to the board of directors.
- Preparing monthly or quarterly financial statements for the board of directors. These statements should also be made available to any member upon request. (Interim reports should follow Standing Rules of the chapter but are usually prepared showing budget versus actual.)
- Reviewing IRS filing requirements for Form 990 and preparing Form 990, if it is required by the IRS and any required state tax returns for the chapter which become due during the treasurer's term of office.
- Transmittal of the audited, reviewed or compiled financial statements for the prior year and a copy of Form 990, if required, to Headquarters by October 15.
- Generally serving as finance chair.

240.20 – COLLECTING ANNUAL MEMBERSHIP DUES

Receipt of funds includes the collection of chapter dues. Headquarters will email individual dues statements directly to all members of record. Any national or chapter dues received are to be remitted to Headquarters in accordance with instructions received. All national dues are based on the member's classification as of June 1.

National Bylaws Article III, Section 3, states that dues are payable in advance on or before of the member's anniversary renewal date each year. Any member who fails to pay dues or fees within sixty days of invoice date shall be automatically dropped from membership.

Prospective members are to submit payment for the appropriate dues with their applications. If received by the chapter, the treasurer will forward the application and payment to Headquarters. A full year's dues must accompany all applications submitted.

The treasurer should become familiar with Article III of the National Bylaws, concerning membership classes, membership applications, and dues.

The chapter portion of the total dues remitted by each member will be transferred to the chapter via an ACH transaction.

240.30 – REMITTANCES TO HEADQUARTERS

All remittances to Headquarters should be made by a chapter check and should be accompanied by the appropriate form such as the supplies order form. All payments with the accompanying forms are to be mailed to:

Accounting & Financial Women's Alliance
2365 Harrodsburg Road A325
Lexington, KY 40504

240.40 – MANAGING PROCESSES

The treasurer is chair of the finance committee and should attempt to involve the committee members in such functions as collecting for dinners, lunches and seminars. At a minimum, she should observe the system used to control the collection of funds.

240.50 – PREPARING AND FILING TAXES

The organization is exempt from tax under Section 501(c) (6) of the 1954 Internal Revenue code. The treasurer should become familiar with this section and monitor the chapter's activities to make sure the exemption is not violated.

The treasurer is also responsible for the preparation and filing of Form 990 **if required**. Please read the Form 990 instructions concerning the applicable portion of the return to be completed based on your chapter's income level.

After review by the outgoing chapter president, one copy of the return, if required, must be mailed to Headquarters. One copy should be retained, for your chapter files, and the copy bearing the original signatures should be filed with the Internal Revenue Service. AFWA's group exemption number is 1468. Chapters are to complete applicable sections of Form 990 only.

As treasurer, you are responsible for any filings required by your State. You should check to determine if any such filings are required.

See the separate section on scholarship funds for tax filing requirements of such fund. A designated trustee of the Scholarship Fund generally handles fund tax filings. Scholarship Funds, which are separate legal entities, must not be included in the chapter's tax return.

240.60 – DUE DATES

| | |
|---------|---|
| July 1 | Obtain signature cards from outgoing treasurer, resolution of board of directors from secretary, and necessary signatures. Submit to financial institutions. |
| July 1 | Turn over completed set of books, records and financial statements to independent accountant who has been engaged to perform the audit, review or compilation. The independent accountant should turn these records over to the incoming treasurer no later than July 31. |
| Sept 15 | Submit copy of completed Form 990, if required by the IRS, to outgoing president for review. |
| Oct 10 | First quarter financial statements to chapter president |

| | |
|----------|---|
| Oct 15 | If required, mail one copy of approved Form 990 to Headquarters, IRS and incoming treasurer (if Form 990 is required by the IRS). Submit audited, compiled or reviewed financial statements for prior year to Headquarters. |
| Jan 10 | Second quarter financial statements to chapter president |
| April 10 | Third quarter financial statements to chapter president |
| June 1 | All requests for transfer and member reclassifications must be received by Headquarters for consideration in Net 10 Growth and 90 Percent Retention Awards program. |
| June 15 | Obtain signature cards for all bank accounts and give to the incoming treasurer. |
| July 10 | (End of fiscal year) Fourth quarter financial statements and annual reports to chapter president |

240.70 – FUND RAISING GUIDELINES

The national board of directors suggests the following guidelines:

Fundraising at the National Conference

AFWA will sanction only the AFWA Educational Foundation, upon its request, to solicit funds for scholarship and other outreach programs at the National Conferences. In the event that the conference is a joint conference, the Foundation(s) of the other sponsoring organization(s) will also be sanctioned. All such requests shall be pre-approved using the following guidelines:

1. Done in a professional manner in line with AFWA's mission and vision
2. Fundraising activities to be coordinated with headquarters and the current conference committee to insure appropriate integration with other conference activities.

Fundraising at AFWA Regional Conferences

AFWA will sanction only The Foundation of Accounting and Financial Women's Alliance, upon its request, to solicit funds for scholarship and other outreach programs at the Regional Conferences. All requests for fundraising by any other organizations at AFWA Regional Conferences are to be made in writing to the AFWA headquarters for review by the AFWA National Board for possible conflicts. The determination of the AFWA National Board will be final.

240.71 – AFWA'S TAX EXEMPT STATUS

The Accounting & Financial Women's Alliance enjoys tax-exempt status as a professional organization under Section 501(c)(6) of the Internal Revenue Code (IRC). Each chapter enjoys this same tax-exemption under AFWA's group exemption for chapters. Chapter scholarship funds enjoy tax-exempt status as charitable organizations, either with their own exemption under Section 501(c)(3) of the IRC, or under AFWA's group exemption for scholarship funds.

Although AFWA is a tax-exempt organization, it is not a charitable organization. Dues and similar payments made to AFWA may be deductible for federal income tax purposes as business expenses (depending on an individual's circumstances), but are not deductible as charitable contributions. In contrast, funds donated to a chapter's scholarship fund would be deductible as charitable contributions by the donor.

Some events or projects may jeopardize AFWA's tax-exemption, on a national level as well as on a local level. If the tax-exemption of the chapter is revoked, the chapter will become subject to normal corporate income tax laws. If the tax-exemption of the chapter scholarship fund is revoked, the scholarship fund will become subject to normal corporate income tax laws, and contributions received by it will no longer be tax deductible by the donor.

240.71.1 – PRIVILEGES AND REQUIREMENTS OF TAX-EXEMPT ORGANIZATIONS

While tax-exempt organizations have certain privileges that for-profit and commercial enterprises do not, there are also certain requirements that must be met. As a tax-exempt organization, AFWA and its chapters are not subject to federal or state corporate income taxes. If your chapter's gross receipts (before any expenses are deducted) are under \$50,000 annually, your chapter does not have to file Form 990, Return of Organization Exempt from Income Tax. But if your chapter has gross profits of \$1,000 or more from unrelated trade or business activities, your chapter may be liable for filing Form 990-T, Exempt Organization Income Tax Return, and paying income taxes on this unrelated trade or business income.

240.71.2 – UNRELATED TRADE OR BUSINESS ACTIVITIES

The Internal Revenue Service defines an unrelated trade or business as ". . . any trade or business that is regularly carried on . . . that is not substantially related . . . to the organizations exempt purpose or function ..." A trade or business includes any activity carried on for the production of income from selling goods or performing services. "Not substantially related" means that the activity that produces the income does not contribute importantly to the exempt purpose of the organization, other than contributing funds.

240.71.3 – REGULAR CHAPTER ACTIVITIES

Regular activities of AFWA chapters (such as dinner meetings, public relations events, regional conferences, education seminars, selling AFWA gift items, etc.) promote our mission: to enable women in all accounting and related fields to achieve their full personal, professional and economic potential, and to contribute to the future development of their profession. These activities fulfill AFWA's exempt purpose, do not jeopardize our tax-exemption, and will not subject AFWA to the unrelated business income tax. Similar activities conducted by chapter scholarship funds to raise funds to award scholarships would also fulfill the scholarship fund's exempt purpose.

Bear in mind that to be "substantially related" to either a chapter's or scholarship fund's exempt purpose, an activity must do more than raise funds. A chapter or chapter scholarship fund that sells products or services that do not relate directly to AFWA or accounting may be subject to the unrelated business income tax, even if it is not required to file Form 990.

240.71.4 – CONSIDERATIONS FOR CHAPTER SCHOLARSHIP FUNDS

Trustees or directors of chapter scholarship funds should also be aware of substantiation requirements and "quid pro quo" disclosure rules. Beginning January 1, 1994, donors must obtain contemporaneous written substantiation from the charity in order to deduct contributions of \$250 or more to charitable organizations. A letter or other written correspondence from the charitable organization to the donor will satisfy this requirement.

A quid pro quo contribution is a payment made partly as a contribution, and partly for goods or services provided to the donor by the charity. (For example, a donor contributes \$100 in consideration for a ticket to a theatrical production that is valued at \$40.) The charitable organization must provide written documentation to donors who make quid pro quo contributions in excess of \$75 at the time of the solicitation or when the contribution is received. The written disclosure must inform the donor that the

amount of the contribution that is deductible is limited to the excess of any money contributed by the donor over the value of the goods or services received. A good faith estimate of the value of the goods or services received must be included in the written disclosure.

Some states have special rules related to the conduct of raffles. In some states, raffle tickets sold to an organization's own members are not subject to these rules. Also, the IRS has ruled that the cost of raffle tickets are not deductible as charitable contributions, since the value of the prize is generally more than the cost of the raffle ticket.

Many states require charities that solicit funds from the general public to register with a state agency, and to submit annual reports about the charitable organization's fundraising activities. Again, some states do not require such registration if the organization solicits donations only from its own members.

240.71.5 – IMAGE CONSIDERATIONS WHEN RAISING FUNDS

AFWA is a professional accounting organization, and the activities that chapters or their scholarship funds sponsor should reflect this professionalism. For example, education seminars, a dinner to honor an outstanding professional, or a dinner to introduce AFWA to the local business community would project a professional image. Bake sales, plant sales, or rummage sales are not usually identified with professional organizations (and may cause unrelated business income tax problems). Promoting or selling cosmetics, crystal, and other personal or household products through a chapter or chapter scholarship fund may give the erroneous appearance that AFWA endorses those products, or that AFWA is more of a social club than a professional organization.

240.71.6 – SUMMARY OF FUND RAISING ACTIVITIES

Following is a partial list of appropriate fundraising activities that chapters have used successfully. Activities that may subject AFWA to the unrelated business income tax are also identified. If you are not sure about a particular project, event, or activity that your chapter is contemplating, please call National Headquarters or the National Treasurer for additional guidance.

- Raising dues
- Monthly dinner meetings
- Educational seminars
- Public relations dinners
- Regional conferences
- Special dinners to honor an outstanding member or other accounting professional
- Dinners to introduce AFWA to the local business community
- Paid advertising in rosters, bulletins, etc. (See Note 1)
- Paid subscriptions to bulletin (See Note 1)
- Obtaining sponsors to subsidize costs of specific activities or events, such as public relations dinners, student nights, bulletin printing or postage
- Selling products directly related to accounting, or with AFWA logo
- Sale of mailing list (See Note 1)
- "Affinity" programs (sponsoring organization earns commissions whenever a member uses the service, buys the product, etc.) (See Note 1)
- Fundraising drive to raise funds for scholarships (See Note 2)
- Major raffle, where prizes are donated by local businesses, that is registered with applicable state authorities (See Note 1)

- Sale of tickets to theatrical, cultural, sporting, etc. events, for more than the actual cost of the ticket (quid pro quo contributions) (See Note 1)
- Auctioning CPA review courses
- Sale of "Entertainment" (or similar) books (See Note 1)
- Sponsoring a "Casino Night" (See Note 1)
- Silent auctions (See Note 1)

NOTES:

An activity or event that only occurs once per year is not carried on regularly. However, a specific activity or event that occurs every year, but only once per year, may be considered to be carried on regularly by the Internal Revenue Service. Any activity or event that raises funds specifically for scholarships (i.e., solicits direct contributions) must be sponsored by the scholarship fund.

1. May subject chapter or scholarship fund to unrelated business income tax.
2. Scholarship fund only

240.80 – REFERENCES

There are a number of resources available to chapter leaders on the national website. If you are unable to locate a resource, please contact the National Vice President of Communications. If a current sample is unavailable on the website, she can assist in obtaining one.

ADMINISTRATIVE PROCEDURES

PART 3 – MEETINGS AND COMMUNICATIONS

300 – HOLDING A REGIONAL CONFERENCE

All state and regional meetings of AFWA chapters are encouraged as a means of raising awareness of and interest in the activities of AFWA and in support of our mission. It is imperative that the program for such a joint meeting is of a technical nature and be a proper reflection of the professional quality of AFWA.

When the date(s) and location have been selected, Headquarters must be contacted to secure approval of the date(s). A copy of this request seeking approval should also be sent to the national president. If at all possible, a representative of the national board of directors will be designated to attend the conference and substantial advance planning will help facilitate the establishment of the national board's calendar. Upon approval of the date(s), Headquarters staff will add the information to the events posted on the AFWA website.

Regional conference dates will not be approved for meetings that conflict with the annual meeting. For this reason, chapters should carefully check scheduled dates for the Annual Meeting before selecting dates. Regional conferences are not to be scheduled two weeks prior or two weeks following the annual meeting.

Remember that the probability of obtaining the most favorable facility and attracting the most preferred guest and/or member speakers and of scheduling a representative from the national board for your chosen date will generally be greatly enhanced with adequate advance planning.

As soon as possible, but preferably 1 year prior to the conference, the proposed date(s) and preliminary location information should be submitted to Headquarters for approval. The final program must be submitted to Headquarters no later than two months prior to the conference.

A Regional Conference Manual is available on the national website for more definitive guidelines on planning and sponsoring regional conferences.

310 – PREPARING FOR THE NATIONAL ANNUAL MEETING

310.10 – VOTING BY MAIL

In the event it is not possible or practical to hold the Annual Meeting, business may be conducted by mail. Each chapter shall hold a meeting, vote on how to cast chapter delegate votes and report the delegate votes to the president of AFWA within forty-five days from the date of the notice. A chapter shall be entitled to the number of delegate votes as prescribed in Article VI of the National Bylaws. Results of the voting shall be totaled. Provided reports have been received from three-fourths of the chapters, a majority of delegate votes prevails except that amendments to the bylaws require a two-thirds vote.

310.20 – VOTING IF ADDITIONAL NOMINATIONS ARE RECEIVED

If additional nominations are received, voting shall be conducted by mail. Ballots shall be mailed to chapter presidents with a copy to the chapter secretary by March 5. Ballots shall be presented to the chapter at a chapter meeting. Each chapter shall be entitled to the number of votes as prescribed in Article VI of the National Bylaws. Chapters shall return the ballot to the national secretary postmarked by April 18. The national secretary and members appointed by the president will act as tellers. A plurality of all votes cast shall elect, and the results will be sent to the president. The secretary will notify the members of the results.

320 – COMMUNICATION WITH REGIONAL DIRECTORS, NATIONAL BOARD OF DIRECTORS AND HEADQUARTERS

320.10 – REGIONAL DIRECTORS

The national board will assign a regional director to your chapter. The role of the regional director is to serve as a mentor to your chapter. As a liaison between the national leadership and the chapter leadership, she can be a valuable resource to the chapter. She will contact the chapter president or other officers periodically during the year to provide support to the chapter. Likewise, the chapter should contact their regional director for advice, guidance or to report chapter successes or challenges throughout the year.

320.20 – NATIONAL BOARD OF DIRECTORS

The national board of directors can be an additional resource to chapters. Their contact information is available on the national website, and questions, comments and suggestions are always welcomed. If your chapter is holding a special event or if you would just like a visit from the national board, please inform the national president or headquarters staff, and every effort will be made to send a board representative.

320.30 – HEADQUARTERS STAFF

The headquarters staff is always available to answer questions or provide support. If they are unable to answer your particular question, they will forward it to the appropriate national leader to address.

PART 4 – NATIONAL DUES

400 – ESTABLISHING DUES

The National Board of Directors establishes national dues for all classes of membership, limited to one increase annually for no more than 10% of the current dues.

410 – DUES ASSESSMENT

Dues are assessed based on member's classification as of anniversary date, and are payable in advance on or before the member's anniversary renewal date each year.

420 – DELINQUENT DUES

Dues shall become delinquent 60 days after the invoice date. Members who have not paid their dues by the delinquent date will be dropped from membership.

PART 5 – SCHEDULE OF DUE DATES

NOTE: The following due dates are provided as a sample timeline only. Actual dates will change from year to year. Please refer to the AFWA national website for exact dates in force for the current year.

| Due Date | Responsible Party | Description | Chapter Procedures Manual Section |
|----------|--------------------|--|-----------------------------------|
| 02/15 | Chapter Board | Chapter Nominating Committee Selected | 130 |
| 03/15 | Nominating Chair | Report of Nominating Committee to President | 130 |
| 04/01 | Membership Chair | Review status of Associate and Affiliate Members for possible reclassifications | |
| 04/10 | Treasurer | Third quarter financial statements to Chapter President | 240 |
| 04/25 | Members | Chapter Elections | 120 |
| 04/30 | Incoming President | President-elect to submit names of incoming chapter president and treasurer and dues information including names, addresses, business and home telephone numbers to Headquarters | 210 |
| 05/31 | Membership Chair | Last day to reclassify members for the next administrative year | |
| 05/31 | Incoming President | President to submit listing of incoming chapter officers and committee chairs information including names, addresses, business and home telephone numbers to Headquarters | 210 |
| 06/15 | President | Independent accountant appointed to conduct an | 210 |

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|------------------------------|---------------------------|---|-----|
| | | audit, review or compilation of chapter records for year | |
| 06/15 | Treasurer | Obtain signature cards for all bank accounts and forward to incoming treasurer | 240 |
| 06/30 | President | Submit nominees for the National Board to the National Nominating Committee | 210 |
| Monthly | Secretary | Within five [5] days after prior month's minutes have been approved by the chapter president, submit a copy to chapter president. | 231 |
| 1 year Prior to Conference | Regional Conference Chair | Request for approval of regional conference date submitted to Headquarters | 210 |
| 2 Months Prior to Conference | Regional Conference Chair | Program for regional conference submitted to Headquarters for approval | 210 |

PART 6 – SCHOLARSHIP FUNDS

600 – BACKGROUND

In order to promote the development of the profession and support the community, many AFWA Chapters make a decision to distribute scholarships to area accounting students. As a professional organization, AFWA is tax-exempt under Section 501(c)(6) of the Internal Revenue Code (IRC). However, even though it is a tax-exempt organization, donations to AFWA are not tax deductible as charitable contributions.

Since the disbursement of scholarships is a recognized charitable purpose by the IRS, donations to a scholarship fund can be tax deductible as charitable contributions. However, in order to claim tax deductibility for scholarship donations, Chapters must first establish a separate scholarship fund under IRS Code Section 501(c)(3) or join AFWA's National Scholarship Group.

The following information describes the steps Chapters must take in order to set up and maintain their Scholarship Funds as tax deductible entities.

610 – CREATING A SCHOLARSHIP FUND

Chapter scholarship funds can become tax-exempt by (1) setting up a separate exempt entity under Section 501(c)(3) or (2) joining AFWA's National Scholarship Group. To establish your Chapter's Scholarship Fund, take the following steps:

610.10 – SETTING UP AND NAMING THE CHAPTER FUND

Set up the Chapter's own Scholarship Fund or join the National Scholarship Fund and name your fund.

Setting up a Separate Scholarship Fund

Application Process

To apply for recognition by the IRS of exempt status as an organization described in section 501(c)(3) of the Code, your Chapter must complete Form 1023, Application for Recognition of Exemption. The form and its instructions can be found on the IRS website at www.irs.gov. Payment of the designated fee must accompany the application.

For more information, see Publication 557, Tax-Exempt Status for Your Organization. See Application Process for a step-by-step review of what an organization needs to know and to do in order to apply for recognition by the IRS of tax-exempt status. In addition, Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, is designed to help prospective charities apply for tax exemption under the tax law. Frequently asked questions about applying for exemption generally, and Form 1023 specifically, are also available.

The Chapter should also request an employer identification number (EIN) for its Scholarship Fund, even if the new organization does not have any employees. Applying for an EIN is easy. Download Form SS-4, Application for Employer Identification Number, and its related instructions to learn how to obtain an EIN. You may also obtain an EIN via telephone, by calling 1-800-829-4933, or by applying online. For more information regarding EINs, see Publication 1635, Understanding Your EIN.

Joining AFWA's National Scholarship Group

The National AFWA has a group exemption letter. A group exemption letter is a ruling or determination letter issued to a central organization recognizing on a group basis the exemption under 501(c) of subordinate organizations on whose behalf the central organization has applied for recognition of exemption. In our case, AFWA National is the central organization and each participating chapter is a subordinate.

A chapter can join the AFWA National Scholarship Fund by adopting the Rules and Regulations of the National Scholarship Fund and by applying for a Federal Tax ID number. Download Form SS-4

Copies of the Rules and Regulations of the Fund are available from Headquarters. The chapter treasurer or scholarship chair must submit a financial statement for the year ended June 30 for the Scholarship Fund to the national treasurer no later than July 31. The chapter also has the responsibility of preparing any state or local applications or filings required under the applicable state or local laws.

Please note: The AFWA Educational Foundation is the 501(c)(3) organization created by AFWA to enhance our association's philanthropic pursuits. This organization is not the same as the AFWA National Scholarship Fund which was created to act as the central organization for Chapters' scholarship funds. Although donations to the AFWA

Educational Foundation can be used for scholarships; those monies are also used for the annual Balance Awards and can be used for other purposes stated in its mission statement.

610.20 – ESTABLISHING RECIPIENT SELECTION CRITERIA

Determine the criteria for selecting your scholarship recipients. You may set up your own criteria or your Chapter may choose to follow the AFWA Educational Foundation criteria.

Award criteria

- Financial need

- Academic standing
- Leadership skills
- Specific career goals

Eligibility

- Geographic location
- Full time student
- Part time student
- Accounting major
- Accounting related major
- College undergraduate
- Two year college student

610.30 – DESIGNING THE APPLICATION FORM

Develop the scholarship application form incorporating your Chapter's Recipient Selection Criteria. Chapters may also choose to use the existing AFWA Educational Foundation forms.

You will also want to consider the following:

- How to access the application? (Web Page, University Newsletter)
- Where to send the application?
- Due date? Will you want the application in time to submit for a National scholarship?
- Additional information requested such as references and transcripts.
- How to administer the scholarship awards?

620 – MAINTAINING A SCHOLARSHIP FUND

620.10 – RECORD KEEPING

Establish Separate Bank Account

After an EIN has been issued, the Chapter should open a bank account for the Scholarship Fund. A separate bank account should be established for the scholarship fund whether the fund is a separate entity or falls under the National umbrella. Although not required by law, maintaining separate bank accounts enables the Chapter to maintain accountability for regular chapter funds and scholarship funds. In addition, separate accounts make tracking operations much easier.

Manage Fund Restrictions

In addition to tracking scholarship fund contributions and disbursements, the Chapter must also monitor any restrictions imposed by donors on the scholarship fund monies. In accordance with generally accepted accounting principles, there are two types of restrictions on contributions:

- Temporary restrictions – are created when a donor states that a contribution must be used for a specific purpose or at a specific time. An example of this would be a contribution to the Scholarship Fund.
- Permanent restrictions – are created when a donor states that the corpus or principal amount of a contribution must be kept intact with only the interest earned being available for use by an

organization. These funds are often referred to as “endowments.” In the case of a scholarship fund, sometimes a donor will contribute a large lump sum to the fund and state that only the interest earned off of that amount be used for scholarships. To simplify tracking of contributions, do not co-mingle permanently restricted contributions with temporarily restricted contributions.

Please note restricted funds must be used only for the purpose stipulated by the donor. Monies donated to the Scholarship Fund cannot be used for Chapter operations.

Sometimes, Chapters will set aside funds for scholarship purposes. These funds are not considered to be restricted, since the chapter may, at any time, change its mind. If a Chapter sets aside scholarship funds, those funds should be tracked and maintained in the general operating account of the Chapter.

620.20 – REPORTING

Chapters must meet Scholarship Fund reporting requirements of at least two organizations: the IRS and AFWA National. Some states and local governments may also require Scholarship Fund reporting.

IRS

Generally, tax-exempt organizations must file an annual information return, either Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax. The Form 990-EZ is designed for use by small tax-exempt organizations and nonexempt charitable trusts.

Beginning in 2008, small tax-exempt organizations that previously were not required to file returns may be required to file an annual electronic notice, Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ. This filing requirement applies to tax periods beginning after December 31, 2006.

Small tax-exempt organizations, whose gross receipts are normally \$50,000 or less, are not required to file Form 990, Return of Organization Exempt from Income Tax, or Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. With the enactment of the Pension Protection Act of 2006 (PPA), these small tax-exempt organizations will now be required to file electronically Form 990-N, also known as the e-Postcard, with the IRS annually. Exceptions to this requirement include organizations that are included in a group return, private foundations required to file Form 990-PF, and section 509(a)(3) supporting organizations required to file Form 990 or Form 990-EZ.

For more information, download Publication 557, Tax-Exempt Status for Your Organization. In addition, Publication 4221, Compliance Guide for 501(c)(3) Tax- Exempt Organizations, explains the filing and recordkeeping rules that apply to organizations that have tax-exempt status under section 501(c)(3).

Form 990-N, 990 or Form 990-EZ must be filed by the 15th day of the 5th month after the end of your organization's accounting period. The Form 990 and Form 990-EZ instructions and the Form 990-PF instructions indicate the Service Center to which they must be sent.

AFWA National

If you have joined the National Scholarship Fund, AFWA National Headquarters is responsible for filing the Form 990. However, each chapter must submit its records to National every year so that information can be incorporated into the Group 990.

In ~~December~~ October or November each year, National sends forms to the Chapter presidents to register for tax or employer ID numbers if there is not already a number on file. In addition, an Agreement to File with National Scholarship Group Exemption Return is sent to Chapters. This form must be completed and returned to National Headquarters.

Copies of the Rules and Regulations of the Fund are available from Headquarters. The chapter treasurer or scholarship chair should submit a financial statement for the year ended June 30 for the Scholarship Fund to the national treasurer no later than July 31.

State and Local Governments

The chapter also has the responsibility of preparing any state or local applications or filings required under the applicable state or local laws. These regulations vary by jurisdiction, but links to each state's information can be found at on the IRS's website at State Requirements.

PART 7 – RECORDS RETENTION SCHEDULE

| <u>Chapter Office</u> | <u>Records</u> | <u>Retention Schedule</u> |
|-----------------------|--|---------------------------|
| President | Chapter Procedures Manual | Current Edition |
| President | Chapter Chartering Manual | Current Edition |
| President | Area Conference Manual | Current Edition |
| President | National Bylaws | Bylaws in Effect |
| President | National Roster | Current Edition |
| President | Chapter Bylaws | Bylaws in Effect |
| President | Standing Rules | Current Revision |
| President | Scholarship Rules and Regulations | Current Revision |
| President | Letters from National Officers, Directors, and Executive Director | Five [5] Years |
| President | President's Handbook (as to what should be taken care of each month) | Permanent |
| President | Agendas - Board and Membership Meetings | Three [3] Years |
| President | President's file (containing copies of minutes, newsletters, administrative reporting, treasurer's reports and pertinent data on all committee and chapter activities) | Two [2] Years |
| President | General Correspondence | One [1] Year |
| Secretary | Chapter Charter | Permanent |
| Secretary | Official minutes of Board Meetings and Membership Meetings | Permanent |
| Secretary | History of Chapter | Permanent |
| Secretary | Chapter Bylaws | Bylaws in Effect |
| Secretary | Standing Rules | Current Revision |
| Secretary | Scholarship Rules and Regulations | Current Revision |
| Secretary | Membership Records | Permanent |
| Secretary | Directory/Chapter Roster | Permanent |
| Secretary | National Roster | Current Addition |
| Secretary | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Secretary | General Correspondence | One [1] Year |

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|---------------------------|--|----------------------------------|
| Secretary | National Recognition Certificates for Committee | Permanent |
| Secretary | Audit Reports (including Scholarship Fund) | Permanent |
| Secretary | Form 990 for Chapter and Scholarship Fund (if applicable) | Permanent |
| Treasurer | Ledgers and Journals | Permanent |
| Treasurer | Treasurer's Reports for Chapter and Scholarship Fund – Monthly | One [1] Year |
| Treasurer | Treasurer's Reports for Chapter and Scholarship Fund – Annual | Three [3] Years |
| Treasurer | Bank Statements, Canceled Checks and Paid Bills | According to your State Statutes |
| Treasurer | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Treasurer | General Correspondence | One [1] Year |
| Trustee of Scholarship | IRS Exemption Letter | Permanent Form |
| Trustee of Scholarship | 990 | Permanent All |
| Trustee of Scholarship | Financial Records | Permanent |
| Admin. Reporting | Basic Chapter Achievement Program | Current Edition |
| Admin. Reporting | Quarterly Reports and Supporting Data | Two [2] Years |
| Admin. Reporting | Quarterly Summaries | One [1] Year |
| Admin. Reporting | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Admin. Reporting | General Correspondence | One [1] Year |
| | | |
| Newsletter | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Newsletter | General Correspondence | One [1] Year |
| Newsletter | Annual Committee Reports | Five [5] Years |
| Bylaws | Original Chapter Bylaws and all revisions and amendments | Permanent |
| Bylaws | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Bylaws | General Correspondence | One [1] Year |
| Bylaws | Annual Committee Reports | Five [5] Years |
| Chapter Development | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Chapter Development | General Correspondence | One [1] Year |
| Chapter Development | Annual Committee Reports | Five [5] Years |
| Education and Legislation | Education Programs | Ten [10] Years |
| Education and Legislation | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Education and Legislation | General Correspondence | One [1] Year |
| Education | Annual Committee Reports | Five [5] Years |

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|---------------------|--|----------------|
| and Legislation | | |
| Finance | Budget | Five [5] Years |
| | | |
| Membership | Correspondence concerning prospective members | Until Resolved |
| Membership | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Membership | General Correspondence | One [1] Year |
| Membership | Annual Committee Reports | Five [5] Years |
| Member Relations | Correspondence concerning prospective members | Until Resolved |
| Member Relations | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Member Relations | General Correspondence | One [1] Year |
| Member Relations | Annual Committee Reports | Five [5] Years |
| Program | Chapter Programs | Ten [10] Years |
| Program | Letters from National Officers, Directors and Executive Director | Five [5] Years |
| Program | General Correspondence | One [1] Year |
| Program | Annual Committee Reports | Five [5] Years |

PART 8 – RESOURCES

800 – REFERENCES AND MANUALS

The following references and manuals are posted on the AFWA national website for your use in managing your chapter.

AFWA National Bylaws

AFWA National Standing Rules

Model Chapter Bylaws

Model Chapter Standing Rules Regional Conference Manual Chapter Chartering Manual Chapter Reactivation Guidelines Member Recruiting Made Easy Strategic Planning Manual

Get to Know AFWA

Basics of Parliamentary Procedure

810 – AFWA WEBSITE AND CHAPTER LEADER CORNER

The national website contains the complete set of reference materials and resources available to chapters. Please take a tour of the website to familiarize yourself with all of the resources available there: www.AFWA.org.

820 – SUPPLIES AND FORMS

These supplies and forms include organization materials, standard forms, promotional brochures and gift items. Purchase other supplies by downloading the form from the National Web site. All orders being paid for with a credit card are to be placed directly to headquarters via fax or mail. Orders being paid for with a check should be sent to the AFWA Lockbox.

Stationery

Purchase AFWA Logo stationery by downloading the order form from the National Web site.

830 – AFWA BRANDED MERCHANDISE

AFWA provides various gift items and special promotional items for sale to chapters. These items may be purchased for speakers' gifts, special recognition of member achievement, promotion for student members, or individual member use. Items change to meet the needs and interests of the members. Use the Product/Gift Order Form on the website to order these AFWA branded products and gifts.

840 – PROMOTIONAL MATERIALS

Use the AFWA Membership Marketing Brochure to help entice new members into your chapter. Headquarters will provide each chapter up to 200 membership brochures at no cost during the administrative year. You can purchase additional brochures by completing and submitting the order form on the website.