

OREGON CHAPTER 31 – IAAI

Policies and Procedures

Section 1: Financial Procedures Using Generally Accepted Accounting Principles for the Chapter and Districts.

These financial procedures apply to the Chapter Secretary Treasurer (CST), the District Secretary/Treasurer (DST), and their designees.

A. Deposits to Accounts - For proper internal control, there should be two people involved in the deposit process. The mail should be opened together and:

- CST/DST and designee review all incoming checks and make a list that will include the date of receipt, payer, and amount.
- Endorse each check with the "Deposit Only" stamp, complete the deposit form listing all the checks and total the deposit.
- Make a copy of the deposit form.
- Once the deposit is made, attach the bank deposit receipt with the copy of the deposit form and list of the checks and place in financial binder separated by month.
- Deposits must be made within five days or kept in a secured area until the next business day allows the deposit to be made.
- Cash withdrawals from deposits are NOT allowed.

B. Writing Checks from Account or Credit Card Payments –

- Review the invoice and determine if the service or product has been received and by whom. Is it verified? Do not write a check if there is no invoice or documentation for payment.
- Make sure the dollar amount on the invoice is equal to what you agreed to pay.
- Document the check number or "paid by credit card" and date of payment on the memo.
- Checks over \$500 must have two signatures.
- Never split a payment to come under the \$500 cap.
- Never write a blank check.
- Check signers may NOT sign checks to themselves.
- Do NOT postdate or predate any checks.
- ** If the payment is to an individual or company and we plan on paying them payments that **total more than \$600 a year for a service** (this includes teaching at seminar) in a calendar year you **MUST** fill out a W9 form for them and; *Submit this form to the CST within 30 days of payment for service, along with an invoice of amount paid.* The Chapter will have to file a 1099 form by January 31st on that vendor of service.

C. Federal Tax Filings: The Chapter is an exempt mutual benefit organization under the / IRS tax rulings 501c(6). Each District has a Federal Tax Identification Number

or EIN · and is included in the Chapters annual filing of the IRS tax form 990 under a general exemption #8287. In order to keep the exemption which allows only the Chapter to file a 990 and not each District, it is imperative that each District abide by the reporting and accounting principles. (See attached listing of all Chapter and District Employee Identification Number (EIN)).

D. Oregon State Business Registration: The Chapter and each District must be registered in the state or Oregon to do business. The Chapter and each District have a distinct REGISTRY number under the Secretary of State, non-profit division. The CST will file the business forms every two years for each District as well as the Chapter. The Chapter will pay the \$50 per district for the state registration. (See attached listing of all Chapter and District State Registry Numbers.)

E. Reimbursing of Travel Expenses for Instructors - If a contract is negotiated for instructors to teach an IAAI class, the reimbursable travel, per diem and mileage amounts must be at the current GSA travel rate. The first and last day of travel is reimbursable at GSA ruling of 75%. All other days on travel will be reimbursable at the full amount.

The lodging plus room taxes only are reimbursable at the GSA rate. **Receipts are required for the hotel room only.** Daily food receipts are not necessary, as a flat rate for per diem is paid. Mileage is reimbursed from the instructor's place of business to the training site and return trip. Any other expenses must be agreed upon in contract and signed by the 1st Vice President. The contract must be forwarded to the CST prior to the training. A travel voucher will be filed with the CST for reimbursement upon completion of the training. If the reimbursement is over \$600, a W9 must be sent to the instructor. A 1099-Misc for the expenses will be sent to the IRS.

F. The Chapter's tax year runs from October 1 through September 30 each year.

All district financial information is due to the CST by **October 15th** for inclusion into the tax records for the accountant. If the information is not provided to the CST by October 15th, the CST will travel to the District in question to conduct an audit and any travel expense for the CST will be billed to the District. The required information is as follows:

- The CST will download the last month's bank statement for each District, and review for cash on hand and include in the tax forms.
- All payments totaling \$600 or more in a year, to any individual or corporation for service (training, accountant, lawyer, etc.) and the required form W9 (W-9 can be downloaded from the IRS website). If unsure whether an individual or corporation should receive a 1099, proceed with obtaining W-9 and attach a note for the CST.
- Copies of invoices and checks, deposits, and meeting minutes. These can be scanned and submitted on a disk to the CST.

G. Annual Reports Submitted to IAAI International.

Each year the CST will download the forms from the International website for the Chapter's Annual Report. A copy of the current membership list should also be attached. Any changes to the bylaws will also need to be attached.

Section 2: Membership Dues.

Effective with the passing of the new bylaws, the membership dues will be a set amount of \$65.00 per individual per year. There is no prorated fee for membership allowed. All elected officers of the Board of Directors must be a member of the International, as well as the Oregon chapter. Membership into the International is not required of District Chairs and their respective officers.

The CST or designee will send out the renewal application to the members on the current rolls via email. This will be completed by September 1st of every year.

Lifetime Membership – Any member who has received a lifetime membership is exempt from paying the annual membership fee and retains all rights of membership.

Section 3: Electronic Voting.

All efforts should be made to conduct all District business in person. In the event, a quorum cannot be achieved, or an event occurs which requires an immediate response, The President or their designee can call for a motion via electronic voting. The vote will be recorded by the CST and added to the minutes of the next quarterly meeting under new business for documentation.

Section 4: Seminars for Chapters or Districts.

District Seminars

Any seminar developed by a District must receive the approval of the Board of Directors 180 days PRIOR to seminar date. All instructors of seminars will be cleared by the Board of Directors prior to any brochure being prepared. This will ensure that the instruction meets the highest levels of professionalism and topics current and approved by IAAI.

- All instructors at any seminar held by a District must have the Board of Directors' approval
- PRIOR to any contract signing for the instruction and the announcement of the training. Any contract for services to include instructions, or location services MUST be retained by the DST.

- All payments for the seminar will be disbursed only by the DST or the CST if requested. Any check written over \$500 requires two signatures. The DST and the CST can be one combination. It is highly recommended that the District Chair be added to the District/Chapter account to make the double signature requirement more efficient.
- Any instructor or vendor receiving \$600 or more in any fiscal year will provide a W-9 and be told that a Form 1099 will be sent to them for their tax liability. All W-9s and a listing of compensation and non-compensation (air fare, lodging, etc.), will be provided to the CST by **October 15th of every year.**
- Any tuition funds that are received for the seminar will be deposited into the District bank account within 5 days of receipt of funds by the District *SIT*.
- The District will make every attempt to spend any profit from any seminar in the fiscal year it is incurred, or donate the profit to a charitable organization that specifies a fire related service.
- The expenditure of the profits can include, but not limited to producing free training for members, or paying for advanced training for any of their members. Any questions as to appropriate expenditures should be forwarded to the CST.
- Funds may be transferred to the Chapter bank account from the District account if the District cannot expend the funds in the fiscal year. The Chapter will then utilize the funds to purchase training or property for all of Districts use.
- Each District will provide one basket prize to the Chapter for door prizes during the annual meeting in September

ANNUAL TRAINING CONFERENCE(ATC)

The Chapter ATC will also act as the Annual General Meeting (AGM). The Chapter ATC location site will be selected by a committee designated by the President of the Board. A budget will be prepared and disseminated to the site committee and the training committee also delegated by the President. Both committees will assist the CST in obtaining door prizes for the seminar.

Site Selection

The site committee shall look to reserve and to contract for a location for at least two years in the same location, no more than four years in the same location. By having the seminar in the same location, it will make it easier on the members to plan for travel, as well as the training committee to contract with instructors, vendors, hotels and convention centers. The committee is responsible for working with staff in negotiating guest room rates, selecting food and beverages for meals and breaks, and obtaining break sponsorships and recognition for break sponsors. The committee works closely with the Training Committee to ensure the instructors accommodations and training needs are met.

Training Committee

The training committee is responsible for creating and implementing approximately 24 hours of training curriculum at the ATC. Areas of interest may come from the previous year's evaluation form, as well as areas of interest for courses to maintain CFI certification standards. Due to the competitive nature of obtaining qualified presenters, the committee is encouraged to develop potential presenters two years out. The training committee will also

be responsible for obtaining test questions from presenters for the Tested certification as well as any audio/visual needs for each presenter. Any contract for services must be forwarded to the Chapter *staff* for the Vice President's signature.

All presenters must be reserved by May 20th in order for the CST to produce the seminar flyer by June 1.

Contracts

- Each contract shall be remitted to the CST for signature by the 1st Vice President authorizing the site selection and hold for hotels and convention expenditures, as well as any instructor contracts.
- Only the 1st Vice President may sign a contract for expenses. This will ensure the Chapter does not go over budget. The 1st Vice President will not sign any contracts without the conferring with the Board of Directors.
- Each contract shall reside with the CST.
- Upon completion of the seminar, the CST will remit any payments due for the seminar.
- The budget will be reviewed by the CST and the President to ensure the seminar remained within budget.

Donations

Under the IRS tax law, the Chapter and its Districts, are listed as a 501(c)(6). This is a mutual benefit organization. Any donation letter sent to vendors must explicitly state the donation is NOT tax deductible. Only organizations with a 501(c)(3) status are eligible for the tax donation.

Each item received as a door prize will be inventoried by the CST or designee and transported to the AGM for distribution.

The CST will be responsible for sending a Thank You to those vendors who have donated items to the Chapter.

Additional Seminar Duties/Responsibilities:

The seminar flyer will be produced by the CST or designee and sent to the membership no later than June 1st via mail or email.

The seminar must be published on the Chapter website and sent to the IAAI liaison for publication. The brochure may be disseminated to other IAAI Chapters as requested. The CST will receive all funds for tuition and deposit them within 5 days into the Chapter account. Any cancellations received PRIOR to 9/1 will receive a 100% return. Any cancellation received after September 1st will receive a \$100 reimbursement. Substitutions will be permitted.

The CST is responsible for a number of tasks in preparation for the annual meeting and seminar. See the attached list entitled “ _____ ”for the complete listing of responsibilities.

Section 5. Annual Awards

Every year at the AGM, a number of awards will be presented to individuals and organizations. It is not mandatory that recipients be current members of the Oregon Chapter 31 IAAI. The Awards Committee will be formed at the request of the President and include no less than three Board members. **All nominations for ALL awards must be received no later than 30 days prior to the start of the ATC.** This will allow time for the plaques to be made for presentation.

- **Investigator of the Year - Frank Hedinger Award** - This award is given to an individual who has shown outstanding achievement and professionalism in the field of fire/arson investigation. Our goal is to recognize the BEST investigator in the Oregon. This award is limited to one (1) award annually.
- **Life Membership Award- William S. Hood Award-** the Chapter MAY bestow Life Membership upon any qualified member who has met the following requirements:
 - Active member of Oregon Chapter 31.
 - Active member in good standing for at least ten (10) years.
 - Must have rendered distinctive service to the Chapter through participation on committees and/or activities for a minimum of five (5) years.
 - This award is limited to two (1) recipients annually.
- **Distinguished Service Award - Walter Stickney Award-This** award is given to individual(s) who have shown outstanding service, effort and direction to the purposes and objectives of the Chapter. This award is limited to one (1) award annually and formerly known as the exemplary member award.
- **Outstanding District Award** Recipients of this award will be chosen by the Awards Committee after a thorough study of the activities of each District throughout the year. To receive the award, the District should have sent a mission and goal statement to the Chapter *SIT* in the beginning of the year. The District would provide details stating how the District met the goals as outlined by June 30th for consideration.
- **Outstanding Accomplishment Award - Bill Hakim Award-This** award is presented to municipalities, agencies (law enforcement, fire or private), and companies which

have developed successful programs which help to reduce the incidence of arson by implementing and achieving a progressive, innovative, and successful program. This award is limited to one (1) annually.

- Award of Recognition - Donald G. Petruzzelli Award-This was formerly the prosecutor of the year award. This award may be given to any individual or organization for service rendered to the Chapter during the year.
- Photography Award - This award will be separated into two (2) categories. The Arson Award - The Accidental Award

Anyone interested in submitting a nomination for the categories must submit a 5x7 or larger photo and a short narrative of the photo depiction/case. There will be first, second, third place finishes depending on the number of submissions in each category.

- Amusing Award-Always a fun award to give to someone who may have been in the wrong place at the wrong time. Any funny, humorous, amusing, silly or accidental event worth recognizing in front of everyone. Awards in this category are only limited by your imagination.

Section 6 - Scholarships

- ***Financial Assistance for Chapter Officers to attend the I.A.A.I. International Seminar***
All Chapter officers are eligible for financial assistance. Up to \$3,000 per year to facilitate the attendance of Chapter officers is authorized. \$ 1,500 is authorized for the President of the chapter, \$ 750.00 towards the 1st and 2nd Vice Presidents to attend the ATC. The Chapter will not pay the entire cost of attendance at the Seminar. Receipts are required for airfare and lodging. Request for assistance must be made in writing to the Board of Directors no later than the March quarterly meeting.
- ***Richard Schuening (1 per year), Don Murphy (1 per year), Dell Williams (1 per year) and Rex Millard (1 per year) Scholarships***
 - To compete for one of the above scholarship's applicants must be a member of Oregon Chapter I.A.A.I in good standing in good standing (Or become a member if awarded and not currently a member) A letter of request is required and must be endorsed by the member's District Chair and signed by the candidate's supervisor.
 - Scholarship is limited to the waiver of the conference registration fees and does not include lodging, transportation or meals
 - Scholarships will be awarded by the Seminar conference committee or as delegated by the conference committee chair.
 - Selections will be made based on the level of the applicant's Chapter/District involvement, agency and/or applicant's need.
 - A completed application must be mailed to the CST no later than 30

days prior to the first day of the ATC.

Section 7 – Fire Reward Program

The Oregon Chapter 31 I.A.A.I. believes strongly in rewarding individuals who come forth with information regarding fires. The request for reward funds will be brought before the board to review the request. The Chapter will reserve the right to make rewards based on various factors involved in the investigation, and the individual (s) role in the investigation. A match can be provided up to \$1,000 for information leading to the conviction of the suspect (s).

Section 8- Property Purchased with Chapter or District Funds

Any property purchased with Chapter or District Funds will be accounted for by the District and the Chapter. A receipt for the purchase must be held in the accounting binder along with the form of payment (check or credit card). The District Chair and officers are responsible for the safe keeping of all property purchased by the District or Chapter. The Chair and officers will not use the property for personal use.

A property log will be retained in each district that will list the following, but not limited to (See attached Exhibit I):

- unique serial number or PIN number
- make, model
- description of property
- any transfer of property between Districts or the Chapter
- where the property is stored and retained for safe keeping

The District Chair and Staff will be responsible for all property purchased by the District or the Chapter.

The District will provide the property log to the CST each October 15th for review and inclusion into tax forms if appropriate.

Property Surplus

Any property purchased by the District or Chapter can be donated to a 501(c)(3) organization.

A release form must be signed by the person receiving the property. The 501(c)(3) organization as well as their tax ID MUST appear on the release form. (See Exhibit 2 Release of Property Form.

**SWEARING IN CEREMONY OF NEWLY ELECTED
OFFICERS & BOARD OF DIRECTORS**

**I _____ do solemnly
swear that I will uphold the Constitution and by-
laws for Oregon Chapter 31 of the International
Association of Arson Investigators, and to faithfully
execute the duties of my office in accordance with
the rules and regulations of this Association, so help
me God.**