

# **New Jersey Counseling Association**

**Policy  
and  
Procedure  
Manual**

**NJCA**  
**Policy and Procedures**  
**Table of Contents**

**I. General Procedures**

- A. Amendments
- B. Nondiscrimination
- C. Rules of Order

**II. Memberships**

- A. Types of Memberships
- B. ACA Memberships
- C. Regional Memberships
- D. Membership Meetings
- E. Severance of Memberships
- F. Membership Dues Formula
- G. Members Ethical Guidelines

**III. Officers**

- A. Terms of Officers
- B. Removal of an Officer
- C. Succession of the Officers
- D. Duties of the Officers
  - 1. President
  - 2. Immediate Past President
  - 3. President Elect
  - 4. President Elect Elect
  - 5. Treasurer
  - 6. Executive Director
- E. Compensation of Officers
- F. Executive Director Performance Evaluation

**IV. Executive Council**

- A. Duties of the Executive Council
- B. Filling Vacancies in the Executive Council
- C. Executive Council Meetings
- D. Transaction of Business
- E. Executive Council Voting
- F. Standing Committees
  - 1. Executive Committee

2. Public Policy and Legislation Committee
  3. Membership Committee
  4. Annual Conference Committee
  5. Budget and Finance Committee
  6. Strategic Planning Committee
  7. Leadership Development Committee
  8. Nominations and Elections Committee
  9. Awards Committee
  10. Ethics Committee
  11. Graduate Student Committee
  12. CEU Committee
  13. Website Committee
- G. Forming New Committees
- H. Divisions
1. Involuntary Revocation of a Charter / Division
  2. Voluntary Withdrawal of Charter / Division
  3. Merging / Consolidating of Branch Division
  4. Division Reports
- I. Members at Large

## **V. Financial Policy and Procedures**

# General Procedures

## **I. General Procedures**

### **A. Amendments to By-Laws and Policies and Procedures**

#### **1. By-Laws**

- a. The By-Laws may be amended by two-thirds majority of the individual members voting.
- b. Proposed amendments may be originated by the Executive Council or may be presented to the Executive Council by:
  - i. A Division
  - ii. Standing or Special committee
  - iii. Individual Member
- c. If an individual member proposes an amendment it may not be presented to the Council over the signatures of at least 10 members in good standing.
- d. All proposed amendments must be submitted in writing to the President, no later than 60 days before the next scheduled Executive Council Meeting
- e. The Executive Council shall forward proposed amendments to the membership for a vote thirty days prior to the annual meeting.
- f. Thirty days after the mailing of the proposed amendment, balloting shall close and the Executive Director, who performs duties of the Secretary, shall count the votes and certify the outcome to the Executive Council
- g. The changes shall be published in the newsletter and the website.
- h. If action upon a proposed amendment is desirable before the next annual meeting, a vote may be taken through mail ballot. The Executive Council shall decide on the necessity of the timing.

#### **2. Policies and Procedures**

- a. The Executive Council shall develop and revise as indicated the policy and procedure manual.
- b. The Executive Director will maintain the Policy and Procedure Manual as directed by the Executive Council.
- c. If an Executive Council Member would like to add/delete/ or modify and policy and/or procedure, it should be brought to the attention of the Council and voted upon.
- d. If the vote is affirmative, the change may take place immediately or as indicated in the motion.

### **B. Nondiscrimination**

1. The NJCA shall maintain a strict policy and standard of no discrimination against any individual on the basis of any ethnic group, color, creed, gender, sexual orientation, age and/or disability.
2. If someone should lodge a complaint to the NJCA based on a bias claim, the Ethics Committee shall review the complaint.

3. The Ethic Committee will bring the investigation results to the Executive Council for resolution.
4. If needed, the ACA Ethical Services should be consulted for advice and guidance.

**C. Rules of Order**

1. Robert's Rules of Order, Newly Revised (by Henry Martin Robert), as from time to time amended, shall govern the proceedings for all bodies of the Association, except otherwise specified in the By--Laws.
2. For reference purposes the President and the Executive Director will maintain a current copy of the Robert's Rules of Order.

# Membership

## II. Membership

### A. Types of Membership

1. **Professional Members:** Shall hold a Master's Degree or higher in counseling or a closely related field from a college or university that was accredited when the degree was awarded by one of the regional accrediting bodies recognized by the Council on the Post-secondary Accreditation. Professional Members must present proof of academic credential upon request
2. **Regular Members:** Shall include persons whose interests and activities are consistent with those of the Associations, but who are not qualified for Professional Membership.
3. **Emeritus Members:** May be granted to professional members upon recommendation by an NJCA Division and a majority vote of the Executive Council. Emeritus Membership carries the exemption of paying dues but retains the rights and privileges of dues-paying members.
4. **Student Membership:** May be granted to a regular member who is a current Graduate Student in Counseling or a closely related field. The student must be enrolled in a program at least half-time or more, and who is not employed more than half-time as a professional counselor.
5. **Retired Membership:** May be granted to a Professional Member who has retired from the profession
6. **Associate Member:** May be granted to someone who is interested in the Association and its goals, but is not actively employed as a professional counselor.
7. **Division Membership:** Each member is required to belong to at least one division. Likewise each division member is required to belong to the NJCA.

### B. Membership in the American Counseling Association

1. All officers of the NJCA shall be members of the ACA and the NJCA during their term of office.
2. The membership chair shall remind the NJCA Officers of their duty to belong to both organizations by the end of the first quarter of their term in office.
3. Members of the NJCA shall be encouraged to apply for membership in the ACA.

### C. Regional Membership

1. The NJCA will send two delegates to each North Atlantic Regional (NAR) meeting.
2. The two people shall be the President and the President Elect or designees that they appoint to represent NJ in the voting, as well as reporting back to the Executive Council.
3. It is the ultimate responsibility of the NJCA President to be in contact with the NAR President to facilitate the constant communication between the two entities.

## **D. Meetings of the Membership**

### **1. Annual Business Meeting**

- a. The Annual Business Meeting of the Association shall take place at the Annual Conference. It shall be held no later than May 31 with the time and place determined by the President.
- b. Members must be notified at least 30 days before the conference.
- c. The President shall work with the President Elect who is coordinating the Conference to determine the best time and place during the conference.
- d. The President and the Executive Director shall run the meeting.
- e. The Executive Council is encouraged to attend.

### **2. Special Meetings**

- a. Special Meetings of the membership may be called as needed by the Executive Council or the President.
- b. If such a special meeting shall be called, each member must be notified via mail or newsletter and be given the opportunity to attend.
- c. Members must be notified at least 30 days prior to the meeting.
- d. A quorum shall consist of members present.

## **E. Severance of Membership**

### **1. Policy**

- a. A member may be dropped from membership for the following reasons:
  - i. Conduct that tends to injure the association or to adversely affect its reputation, or that is contrary to or destructive of its Mission according to the By-Laws and the Code of Ethics of the NJCA/ACA
  - ii. Non-payment of dues.
  - iii. Anyone who's licensed is revoked for just cause by the NJ State Licensing Board.

### **2. Procedure:**

- a. If a membership is to be severed for any reason other than non-payment of dues, it shall be handled in the following manner:
  - i. Any conduct that is in question shall be brought to the attention of the President.
  - ii. The President shall bring the conduct to the Ethics Committee.
  - iii. The Ethics Committee will further investigate the situation until they are comfortable making a decision about the membership standing of the individual I group.
  - iv. The ethics Committee will report their findings and a recommendation to the Executive Council for a vote.
  - v. The President shall notify the member/ members of their severed membership via registered mail return receipt requested.

- vi. The Executive Director and the membership chair shall also be notified to change the members standing in the NJCA.

**F. Membership Formula**

1. Professional and Regular Members currently remit \$100.00 membership dues. With his/her dues, the members receive one free affiliate.
2. A Professional and Regular Member who chooses NJMHCA, as their Division affiliate must remit \$85.00-.
3. The Division receives \$25.00, except in the case of NJMHCA who shall receive \$25.00
4. Associate Members and Student Members must remit \$25.00 and they receive an affiliate membership. Unless he/she pays an additional \$10.00, the Division receives nothing.
5. A Retired Member remits \$10.00 and they receive an affiliate membership. The Division receives no percentage of this fee.
6. If members choose to join more than one affiliate, an additional \$10.00 is charged to the member. The additional \$10.00 is given to the Division.

**G. Code of Ethics**

1. All members of the New Jersey Counseling Association MUST abide by the most current American Counseling Association Code of Ethics.
2. The Ethics Chair and Committee shall attend to any Ethical Questions set forth by the NJCA Membership, and refer to the ACA Ethical Committee as needed.
3. Any Ethical considerations shall be reported and/or presented to the Executive Council.
4. The Ethics Committee shall inform the Executive Director of any changes that have taken place within the ACA Code of Ethics.
5. Any changes to the Code of Ethics will be posted on the NJCA website and subsequent newsletter by the Ethics Chairperson.
6. The Executive Director and the Ethics Chairperson shall keep a current copy of the Code of Ethics in the Policy and Procedure Manuals for reference purposes.
7. Attached is a copy of the current Code of Ethics as set forth by the American Counseling Association.

# Officers

### **III. Officers of the Association**

1. The officers of the association shall be: President, President-Elect, President Elect-Elect, Immediate Past President, Treasurer and the Executive Director.
2. The officers except the Treasurer and the Executive Director shall be elected from the Professional Members of the association.
3. The Treasurer shall be appointed by the Executive Council upon recommendation of the President.
4. The Executive Director shall be approved by the Executive Council upon the recommendation by a Search Committee. The President shall appoint a search committee.
5. The Executive Director shall be the Secretary of the Association, shall perform customary duties of the Secretary.

#### **A. Terms of Office**

1. The term of office for the President, President-Elect and President Elect--Elect and the Immediate Past President shall begin on July 1 and run for a period of 1 year ending June 30.
2. The term of the office of Treasurer shall begin on July 1 and run for a period of two years ending June 30. The Treasurer shall serve one additional year as a member of the Budget and Finance Committee upon the end of the term as Treasurer.
3. No Member shall serve more than two terms as President. There must be at least five years between such terms.

#### **B. Removal of an Officer from an Office.**

1. As set forth in the By-Laws, Officers may be removed from an office for a cause as set forth in the By-Laws.
2. If there is question brought to the Council about an officer's performance or behavior the following policy shall be set into motion:
  - a. The Executive Committee members that are not in question shall hold a meeting to determine the merits of the complaint that are set forth.
  - b. The remainder of the Committee will make a recommendation to the Executive Council as to the merits of the complaint. The Executive Committee will bring this issue to the Executive Council with their recommendation.
  - c. The Executive Council will vote on the Removal of the Officer.
  - d. The Executive Director will inform the officer of the vote and the removal date.

#### **C. Succession.**

1. The President shall assume the office of the Immediate Past President after the term of office as President
2. The President Elect shall become President after his/her term in office of President Elect.

3. The President Elect-Elect shall assume the office of the President Elect after his/her term as president Elect-Elect
4. For any elected or appointed officers or Members at Large whose succession is not otherwise stated, the Executive Council shall, upon the presence of a vacancy, appoint a person to fill such responsibilities of the office until the beginning of a new term of office.
5. If one of the Officers resigns from his/her position, they shall give one month's notice to the Executive Council.

American Psychological Association. (1985). Standards for educational and psychological testing (rev.). Washington. DC: Author.

Joint Committee on Testing Practices. (1988). Code of fair testing practices in education. Washington. DC: Author.

National Board for Certified Counselors. (1989). National Board for Certified Counselors code of ethics. Alexandria. VA: Author.

Prediger. D. J. (Ed). (1993, March). Multicultural assessment standards Alexandria VA: Association for Assessment in Counseling.

Date last revised 1995

[AGA Home](#)

## **D. Duties of the Officers.**

### **1. Role and Function of the President**

- a. Leads the NJCA toward fulfilling the strategic plan and to further the mission of the Association.
- b. Fulfills all obligations and duties set forth in the NJCA By-Laws and NJCA Policies and procedures manual.
- c. Chairs and presides at all meetings of the Executive Committee and Executive Council.
- d. Performs the duties that are customary to the President, as set forth in the NJCA By-Laws, and such additional duties as directed by the Executive Council.
- e. Conducts the Annual Business Meeting at the Annual Conference no later than May 31st
- f. Delegates tasks to the Executive Director as directed by the Council.
- g. Prepares the evaluation of the Executive Director as set forth by the Executive Committee and Executive Council. Presents any increased salary compensations to the Executive Council for approval.
- h. Serves as the corporate officer of the Association.
- i. Chairs Strategic Planning Committee.
- j. Calls special meetings of the membership as needed and is responsible for assuring that the members are notified at least 30 days prior to the meeting.
- k. Appoint Committee chairpersons for all standing committees.
- l. Appoints The Treasurer of the Association.
- m. Establishes task forces as needed and appoints members.
- n. Monitors the fiscal health of the Association.
- o. Represents the Association and/or delegates representation on liaison groups, coalitions and similar collaborative efforts.
- p. Promotes professional counseling to those outside of the Association.
- q. Facilitates the implementation of the NJCA Strategic Plan.
- r. Communicates with the NJCA leadership and consultants to ensure an efficient and effective Association.
- s. Sits ex officio on all NJCA committees.
- t. Mentors the President Elect and President Elect-Elect to ensure continuity to the presidency.
- u. Encourages and helps to develop emerging leaders.
- v. In the event that the President is unavailable due to travel and commitments, he/she shall leave the authority for the leadership of the Association to the President-Elect, then the Past President or designee, for a specific length of time.

- w. Write articles for the NJCA Newsletter including but not exclusively the President's address in each edition.
- x. Review the minutes for the Executive Council meetings, and returns them to the Executive Director for distribution.
- y. Responds promptly to all inquiries directed to him/her.
- z. Makes necessary adjustments in line items of the NJCA budget to assist in balancing the budget in concert with the Budget and Finance Committee to be approved by the Executive Committee.
- aa. Serves as the spokesperson for the NJCA.
- bb. Monitors website and provide the most up-to date information to the Webmaster.
- cc. Attends the NAR meeting or to send a designee in his/her place and report the minutes to the Executive Counsel.
- dd. Attends the ACA Annual Conference.
- ee. Assists in establishing and maintaining the Policies and Procedures Manual.
- ff. Serves a one-year term beginning July 1 through June 30.

## **2. Role of the Immediate Past President**

- a. To be available as an advisor or consultant to the Association.
- b. To fulfill the obligations and duties set forth in the NJCA Bylaws and the Policies and Procedures, and other customary duties to the office as directed by the governing council.
- c. To attend all Executive Committee and Executive Council Meetings.
- d. To support the NJCA Strategic Plan
- e. To serve as a mentor to the President and the President Elect.
- f. To serve as the Chairperson to the Nominations and Elections Committee.
- g. To serve as a member of the Strategic Planning Committee.
- h. To represent the NJCA as requested at national, state and regional meetings.
- i. To coordinate the Leadership Seminar for all existing and emerging leaders. This shall be held before June 30th•
- j. Identify special areas of interest in which he/she will be willing to possibly serve in the future.
- k. To serve one year beginning on July 1 and completing on June 30.

## **3. The Role of the President-Elect**

- a. Prepares for the role of the President.
- b. Fulfills the obligations and duties set forth in the NJCA By-Laws and Policies and Procedures and other duties as customary to the office, as directed by the Executive Council.

- c. To perform the duties as the President in the absence or incapacity of the President as determined by the Executive Council.
- d. Assume the responsibility of the President on the death or resignation of the President.
- e. Chair the Annual Conference Committee. (The committee shall include a representative from each Division appointed by the Division President).
- f. Serve on the following committees:
  - i. Budget and Finance
  - ii. Strategic Planning
  - iii. Leadership Development
- g. Submit the Annual Conference Budget to the Executive Council for approval at the first meeting of the fiscal year during which the conference will be held.
- h. Attend the Executive Council Meetings.
- i. To represent the NJCA at meetings at the request of the President.
- j. Attend the Annual ACA Conference or assign a designee.
- k. Attend the NAR Conference or assign a designee.
- i. Assists in establishing and maintaining the Policies and Procedures Manual.
- m. Develop a calendar for their Presidential Year.
- n. Serve a one-year term from July 1 to June 30.

#### **4. Role of President Elect - Elect**

- a. Prepares to serve as President of the Association.
- b. To fulfill obligations and duties set forth in the NJCA Bylaws and Policies and Procedures and other duties customary to the office as directed by Executive Council.
- c. Assume the responsibility of the President Elect on the death or resignation or any other reason that causes the President Elect not to be able to fulfill their obligation of the position.
- d. Serve on the following Committees
  - i. Annual Conference Committee
  - ii. Leadership Development Committee
- e. Attend the Executive Council meetings.
- f. Attend the Business Membership meeting at the Annual Conference.
- g. Become knowledgeable about the NJCA Bylaws, Policies and Procedures and other Association documents, as appropriate.
- h. Become knowledgeable about the fiscal details.
- i. Assists in establishing and maintaining the Policies and Procedure Manual.
- j. Serve one year from July 1 to June 30.

## **5. Role of the Treasurer**

- a. Oversees the financial affairs and fiscal health of the Association.
- b. Represents the Association in assuring the receipt and expenditure of funds in accordance with the directives established by the Executive Council and is under such bond as determined by the Executive Council.
- c. Makes all bank deposits on the next available business day.
- d. Assures accuracy of financial books, records and bank accounts.
- e. Reports the condition of the budget to the Executive Council and the Executive Committee at each meeting.
- f. Prepares, in concert with the Budget and Finance Committee, the annual budget and submits it to the Executive Council for approval.
- g. Approves, in a timely manner, all NJCA expense vouchers; reviews expense vouchers submitted by the NJCA Divisions and verifies that Division expenses are within the Division budget.
- h. Chairs the Budget and Finance Committee for the term of the office, and serves one additional year as a member of the Budget and Finance Committee.
- i. Obtains financial information as requested by the Executive Committee and the Executive Council.
- j. Reviews the Budgets for the NJCA Divisions and Standing Committees.
- k. Ensures that the bookkeeper has all required tools to correctly book cash transactions, reconcile bank statements, obtain banking information, and provides guidance during annual CPA audits.
- l. Prepares an official summary of the NJCA current year budget for the NJCA's newsletter.
- m. Internally audits data from the accounting program and reviews all reports.
- n. Maintain relations with banks and other financial institutions.
- o. Establishes and maintains the Financial Policies and Procedures Manual. Contacts the Executive Director with any changes that need to be made to the master copy (Section V of the NJCA Policy and Procedure Manual).
- p. Responds to correspondence from the NJCA members on matters of financial interest.
- q. Assures compliance with federal and state reporting requirements and completion of required forms; payment of fees to federal and state government - this would include filing fees for NJ in order to maintain exempt status.
- r. Notifies the President of any financial concerns from emerging trends observed due to external or internal forces that have an impact on the fiscal health of the NJCA.
- s. Serves as a voting member of the Executive Council and the Executive Committee.

- t. Serves a two-year term beginning on July 1 through June 30 of the second year of office.

## **6. Rote of the Executive Director**

- a. Develops and implement ongoing marketing plans toward membership recruitment.
- b. Develops and implement ongoing marketing and public relations plans.
- c. Serves as a Member of Advancement for Counseling Committee.
- d. Oversees the development and up-to date-maintenance of the NJCA membership and directory database.
- e. Monitors public policy on all governmental levels with the NJCA lobbyist.
- f. Assists the Treasurer and serves on the Budget and Finance Committee in the development of the annual budget.
- g. Oversees the expenditure of finds in accordance with authorization by the NJCA Executive Council. Assures that NJCA assets are properly safeguarded and accounted for.
- h. Communicates with the Executive Council regularly and reports quarterly to the Executive Council.
- i. Provides orientation to the NJCA Elected and appointed Leadership with respect to the Association By-Laws, policies and procedures, job positions, programs and operations.
- j. In consultation with the President and the Executive Council, hires, terminates, and evaluates budgeted staff: Recommends financial increases to have approved by the Executive Council for the budgeted staff.
- k. Attends the Executive Council Meetings as a non-voting Member.
- i. Takes the Minutes at the Executive Council Meetings.
- m. Executes contracts, agreements, and commitments that have been authorized by the Executive Council.
- n. Serves as an ex-officio member on all NJCA Committees and attends meetings as appropriate.
- o. Executes other general responsibilities, including making deposits as required, and as delegated by the President, Executive Committee and Executive Council.
- p. Write a quarterly article for the NJCA Newsletter to address members pertaining to the operations of the organization.
- q. Establishes, updates and maintains the Policies and Procedures Manual as per Executive Council changes.
- r. Monitor website and communicate with the Webmaster frequently about the most up-to date information.

- s. Serves as the Secretary of the organization, including but not limited to recording the Meeting Minutes for each meeting and distributing them to the Executive Council.

## **E. Compensation of Officers**

1. None of the officers of the Association, except the Executive Director, shall receive any compensation for their service to the Association.
2. The Executive Director shall be paid such compensation from the fluids of the Association as determined by the Executive Council.
3. The Executive Director shall be reviewed as follows:
  - a. **Three-Month Probation Period:**
    1. A new Executive Director shall go through a three-month probation period. At the end of the three month probation period, the President will prepare a performance review for the Executive Director with input solicited from the Executive Committee. If the Executive Committee is dissatisfied with the Executive Director's performance, the Executive Committee will present its concerns and recommendations to the Executive Council. The Executive Council will determine whether or not the Executive Director's employment is to be terminated or whether to give the Executive Director an opportunity to improve his/her performance.
    2. Should the Executive Council decide to terminate the employment of the Executive Director as a result of the three month probation period probation performance review, the President will notify his/her immediate termination.
    3. Should the Executive Council determine to continue employment of the Executive Director, the Executive Committee will establish goals of improvement, which the Executive Director must achieve with a specific period of time.
    4. The President will present the three month probation performance review to the Executive Director and will assist the Executive Director in developing a plan for accomplishing the established goals of improvement within the specific time determined by the Executive Council At the end of the specific period, the President will prepare a follow up performance review for the Executive Director, with the input solicited from the Executive Committee, and submit it to the Executive Council for a review and determination of the continuation of the employment of the Executive Director.

### **b. Annual Performance Review**

1. The Executive Director shall be reviewed annually. The performance review shall be completed on the attached Performance Review Form. The review shall be prepared by the President, with input solicited from the Executive Committee and the Executive Council.
2. Any recommended increase in the Executive Director's salary shall be within the annual budget and shall be presented by the President to the Executive Council for a vote of approval.
3. If the Executive Committee recommends termination of the Executive Director's employment, the President must present the recommendation to the Executive Council for a vote of approval.
4. The President shall notify the Executive Director of his/her termination.
5. If the Executive Director terminates employment, he/she must give 60 days notice to the President. At that time, a Search Committee will be formed by the President with the intention of filling the Executive Director position by the end of the 60 day period.

# **Executive Council**

## **IV. Executive Council**

### **A. Duties and Functions of the Executive Council:**

1. Upholds the mission and By-Laws of the NJCA.
2. Meets a minimum of two times a year.
3. Establishes and approves the policies to govern the affairs of the Association.
4. Approve operational policies appropriate for the executive action and direct the execution thereof.
5. Grants and revokes chapter and division charters..
6. Acts on reports from Chapters, Divisions, Standing Committees and such special committees as are responsible to the Executive Council.
7. Adopts amended Articles of Incorporation and By-Laws
8. Approves appropriation of Association funds. Approves the annual budget. Approves appropriation of Association funds for expenses that exceed the budget.
9. Identifies issues and establish priorities for professional advocacy.
10. Establishes long-range goals for the association and adopts a strategic plan. Monitors the accomplishments of such goals.
11. Determines and directs the basic publications policy of the Association.
12. Exercises other such powers and functions as may be necessary or desirable in the best interest of the association, not in conflict with the By-Laws.
13. Approves position descriptions for each Executive Council Member as set forth in this Policy and Procedure Manual.
  - a. Each person holding a position on the Council shall review the position description of the one that they hold, and make recommendations as to updates and changes to the Executive Council for approval.
  - b. The Executive Council shall approve all of the position descriptions and job responsibilities, and it shall be established in the Policy and Procedure manual.
  - c. If the Policy and Procedure manual needs to be changed, the Executive Council shall approve the changes and the Executive Director shall update the manual.
14. Approves and employs the Executive Director as recommended by the Search Committee. Provides input to the Executive Directors Performance Review. Approves any recommended increases in the Executive Director's salary.
15. Approves the Minutes of each Meeting.
16. Represents the NJCA in a responsible manner.

### **B. Filling Vacancies of the Executive Council Members.**

1. The President shall appoint a Chairperson for all standing Committees that are vacant in a timely manner, unless otherwise dictated by the By-Laws.
2. If a member of the Executive Committee position is vacant, refer to policy and

procedure Article III - Section C, Succession in Executive Committee.

3. If the Executive Director position is vacant, please refer to Article III - Section E.
4. If a Member at Large position is vacant, the President may temporarily appoint a member in good standing until the next election period.

### **C. Meetings of the Executive Council**

1. The Executive Council shall meet a minimum of two times a year.
2. The President shall establish, within the first month of his/her Presidential term, the time and place of the meetings during his/her term in office.
3. The President shall preside at all meetings and establish an agenda that is given to the Council in advance of the Meeting.
4. Any member of the Council who will not be present at the meeting shall notify the President in advance of the meeting and a substitute (if applicable) shall be named to the President in advance.
5. The President or the Executive Council may call additional meetings as needed or requested

### **D. Quorum to Transact Association Business.**

1. In order to transact business and vote on transactions the majority of the Executive Council must be present.
2. In the event that the majority is not represented, no motions may be voted on. A new meeting time shall be set and/or voting may be requested via mail or email.
3. All voting must be of an individual nature.

### **E. Voting**

1. Voting Members of the Executive Council are.
  - a. The Elected and Appointed members of the association.
  - b. The President of each Division or representative appointed by that Division President.
  - c. Chairs of the Standing and Special Committees of the Association.
  - d. Two Elected Members at Large
  - e. Newsletter Editor
  - f. Journal Editor
2. The Executive Director may not vote.
3. If Committee or Division has more than one person attending a meeting, only one vote counts from that committee or division.

### **F. Standing Committees**

1. Executive Committee

2. Public Policy and Legislative Committee
3. Membership Committee
4. Annual Conference Committee
4. Budget and Finance Committee
5. Strategic Planning Committee
6. Leadership Development Committee
7. Advancement of Counseling Committee
8. Nominations and Elections Committee
9. Awards Committee
10. Ethics Committee
11. Graduate Student Committee
12. CEU Committee
13. Website Committee

1. Executive Committee:

- a. Shall be Chaired by the President of the Association
- b. Committee Members include: President-Elect, President Elect--Elect, Immediate Past President, Treasurer and Executive Director
- c. The Executive Committee shall have the power of the Executive Council between Executive Council Meetings.
- d. They may not modify any actions taken by the Executive Council.
- e. Any actions taken must be ratified or approved by the Executive Council at a duly constituted meeting.
- f. Will provide input to the President on the performance evaluation of the Executive Director, negotiate renewal of contract, and determine any increase in salary with Executive Council approval.

2. Public Policy and Legislative Committee:

- a. The President shall appoint a Chairperson to serve one year.
- b. Monitors with the lobbyist all new legislation being proposed in NJ, as well as, nationally and inform the Council on a timely basis.
- c. Sends out letters to membership urging letter to government officials where necessary.
- d. Reports any new information to the Executive Council at each meeting.
- e. Keep the Executive Committee informed, as needed between meetings about any new legislation.
- f. Monitors legislation to ensure the term “professional counselor” is being used without deviation.
- g. Writes Legislation updates in each newsletter.

- h. Help the Advancement of Counseling Committee in applying for ACA grants for the purpose of advancing counseling (See ACA Policy and Procedure Manual 1411.2).

## **Policy 1411.2**

### **Title: LEGISLATIVE GRANTS**

- A. Administering Legislative Grants:** ACA will administer legislative grants for the purpose of advancing the profession of counseling
- B. Analysis of Current Critical Issues:** The Public Policy and Legislation Committee has the responsibility for establishing priorities yearly based on an analysis of current critical issues (political realities) and the ongoing needs of the profession.
- C. Grant Applications:** Grant applications which address identified needs will be given priority consideration.
- D. Available Funding:** The number and amount of awards will be determined annually by the Public Policy and Legislation Committee based on the amount of available funding and the identified priorities.

### **IMPLEMENTING PROCEDURES:**

- A. Procedures for the administration of legislative grants** are as follows:
  - 1. The Public Policy and Legislation Committee will develop a grant application which includes a description of the ACA identified needs. The application will include:
    - a) a statement of need/background information;
    - b) a description of how funds will be used, including goals, objectives, timelines, and persons responsible; (grant funds may not be used for any activity which would jeopardize the 501(C)(3) status of the organization)
    - c) an explanation of how funds will be matched with branch funds to support the goals of the grant;
    - d) a budget;
    - e) the name of the person designated as grant monitor, and
    - f) an evaluation/accountability plan to be completed at the end of the grant period.
  - 2. Grant applications will be sent to all branches by July 1st each year. Information about the grant process will also be disseminated through Counseling Today.
  - 3. Completed applications will be returned to the Public Policy and Information office at ACA. The Public Policy and Legislation Committee will review the grants and choose award recipients. Other ACA members and staff liaisons will be included in the process as appropriate.
  - 4. Award recipients will be notified by mail. Awards will be sent to the grant monitor, unless otherwise directed. The monitor will be responsible for submitting

the accountability report to the Public Policy and Legislation Committee within six weeks after the end of the grant award period. The report will include a summary of activities that will be shared with other branches and members. Grant awards may be extended if needed; written permission is needed from the Public Policy and Legislation Committee,

### 3. Membership Committee

- a. The Chairperson shall be appointed by the President for a minimum of a two year term.
- b. The Membership Chairperson shall coordinate membership recruitment in conjunction with the Executive Director.
- c. The Membership Chair may use his/her discretion in choosing a committee to work with him/her on membership activities-.
- d. The Membership Committee is responsible for coordinating the membership applications and updating the database.
- e. The Membership Committee is responsible for sending the renewals to current NJCA members.:
- f. The Membership Committee is responsible to send the Presidents of each division their new members within 30 days of the application.
- g. The Membership Committee must send any monetary dues to the Treasurer in a timely fashion as set forth in the Financial Policies and Procedures.
- h. The Membership Chairperson dispersed the dues between the divisions and informs the division Presidents or representative in a timely manner.
- i. The attached procedure shall be followed.

### **Membership Procedures:**

1. Developing a membership renewal form.
2. Obtain a letter from the President each year.
3. Mail all renewal and new solicited applications to members and potential members as coordinated with the executive Director.
4. Once you receive the application from the member:
  - a. Assign a membership number to the applicant
  - b. Put the membership information in the database (either self or with the paid secretary)
  - c. Send applicant membership card and welcome letter.
  - d. Distribute to the appropriate Executive Council members their new division members. Include the demographic information-
  - e. Prepare and send labels to NJCA Committees and Divisions as requested. Financial information is sent to bookkeeper and Treasurer. Membership demographics sent to the appropriate Divisions.

- f. Be available for members to verify their membership as requested.

**4. Annual Conference Committee:**

- a. The annual conference committee shall be chaired by the President-Elect of the Association
- b. The President Elect-Elect shall serve on the committee.
- c. The President shall have the discretion to appoint committee members in good standing that he/she deems appropriate.
- d. The Committee shall work with the Membership Chair to include membership recruitment as part of the conference.
- e. The business meeting shall be coordinated with the President and advertised in the newsletter to allow for the most attendance possible.
- f. The Coordination of the Conference should follow the following schedule:
- g. The conference timing calendar is as follows: See Attached Addendum

**Annual Conference Committee**

- a. The annual conference committee shall be chaired by the President-Elect of the Association.
- b. The President Elect-Elect shall act as vice-chair of the committee.
- c. The President shall have the discretion to appoint committee members in good standing that he/she deems appropriate-.
- d. The Committee should include membership recruitment as part of the conference. Membership application forms should be sent as part of registration materials.
- e. The business meeting shall be coordinated with the President and advertised in the newsletter to allow for the most attendance possible.
- f. The coordination of the conference should follow the following schedule:
  - i. Conference date should be set at least one year in advance and date publicized in newsletter following conference.
  - ii. Conference theme should be set immediately following previous conference.
  - iii. Ten months before the conference the Keynote speaker should be chosen and booked.
  - iv. Nine months before the conference, the call for papers should be published in the newsletter. Workshop proposals should be received no later than Oct. 1.
  - v. Nine months before the conference, the committee members should be selected and in place.
  - vi. Nine months before the conference the Committee Chair should be in

touch with the conference planners and begin to discuss details. Among the details discussed should be deadlines for printing dates of registration materials, deadlines for registration, etc.

- vii. Six months before the conference all proposals should be received and sent to reviewers. Reviews may be appointed by Committee Chair.
  - viii. Five months before the conference all proposals should be reviewed and presenters chosen. Letters of acceptance/denial go out.
  - ix. Conference schedule should be completed two weeks after letters to presenters go out in order that the registration forms be printed and mailed in cooperation with planners.
  - x. Registration forms should be mailed as per deadlines set earlier.
  - xi. Data from evaluation forms should be organized and analyzed within a month following conference. Thank you letters to presenters with evaluation information should be sent as soon as possible after analysis of data.
- g. All other information pertaining to the conference can be found in the Conference Chair's Notebook from the previous year. This notebook shall be updated by the President Elect and passed on to the President Elect-Elect as soon as feasible after the conference. This notebook shall include, but not be limited to, information pertaining to speakers, budget, catering and hotel specs, entertainment (piano player), forms (CEU, PDH, evaluations, etc.), and information about the conference planners.

## **5. Budget and Finance Committee**

- a. The Budget and Finance Committee shall be Chaired by the Treasurer.
- b. Members of the Committee will include President, Immediate Past President, President Elect and Executive Director.
- c. The Committee shall develop the annual budget.
- d. The Committee shall monitor the annual budget.
- e. The Committee shall present any changes to the budget for an Executive Council vote.
- f. The Financial Procedures are set forth in Article V.

## **6. Strategic Planning Committee**

- a. The Strategic Planning Committee shall be Chaired by the President.
- b. The President shall have the discretion to appoint Committee members to help produce short range and long - range goals.
- c. The Chairperson shall work in conjunction with the Executive Council to produce short range and long range goals that will be accomplished during the

Presidency and carried forward.

- d. The Strategic Planning Meeting shall take place once a year before the new President's term begins.
- e. The incoming President shall present the Strategic Plan for executive Council Approval.
- f. The President shall place the Strategic Plan in the newsletter in a timely basis.-
- g. The Committee shall monitor the accomplishments of the Strategic plan and the President shall report as needed to the Council.

## **7. Leadership Development Committee**

- a. The Immediate Past President shall chair the Leadership Development Committee.
- b. The Chair may appoint committee members in good standing that are deemed appropriate.
- c. The Committee shall organize an annual leadership development program to be planned prior to the emerging leaders taking office.
- d. The Program shall include an orientation for new members of the Council.
- e. The Leadership Development Program shall be reported in the newsletter by the Immediate Past President.

## **8. Nominations and Elections Committee**

- a. The Nominations and Elections Committee shall be Chaired by the Immediate Past President.
- b. The Chair shall appoint Committee Members that are in good standing.
- c. There shall be at least one meeting or conference to review the qualifications of the candidates.
- d. The Committee shall present to the Executive Council and the membership two, but no more than three, nominees for each elected office.
- e. The Committee shall place the election ballots in the newsletter in a timely manner to meet the April 15th deadline for election results.
- f. The election shall be held by secret ballot.
- g. Only original ballots will be counted
- h. The ballots will be sent to the Executive Director.
- i. The Executive Director will count the ballots and report the results to the Chairperson of the Nominations and Elections Committee.
- j. The voting and results must be completed by April 15.
- k. The Chairperson will inform the President and candidates of the results of the election. This should take place within 48 hours of the close of the election.
- l. The Chairperson shall have the results posted on the web site and placed in the following newsletter to inform the membership.

## **9. Awards Committee**

- a. The President shall appoint an Awards Chairperson.
- b. The Awards Chair shall establish his/her Committee from members in good standing.
- c. The Committee shall solicit nominations for annual awards no later than 3 months prior to the conference.
- d. The Committee shall purchase the awards as budgeted.
- e. The Committee shall provide an official awards letter signed by the current President of the association.
- f. The Chairperson shall verbally notify the winners of the Awards no later than one month prior to the presentation at the annual conference.
- g. The Committee shall provide for the Awards ceremony in conjunction with the Conference Committee and ensure presenters for the awards.
- h. The Committee shall select recipients based on the procedures adopted by the Executive Council.

Revised 11/1/02

## **9. Awards Committee**

- a. The President shall appoint an Awards Chairperson.
- b. The Awards Chair shall establish his/her Committee from members in good standing.
- c. The Committee shall solicit nominations for annual awards no later than the January.
- d. The Committee shall purchase the awards as budgeted.
- e. The Committee shall provide an official awards letter signed by the current President of the association.
- f. The Chairperson shall verbally notify the winners of the Awards no later than one month prior to the presentation at the annual conference.
- g. The Committee shall provide for the Awards ceremony in conjunction with the Conference Committee and ensure presenters for the awards.
- h. The Committee shall select recipients based on the procedures adopted by the Executive Council
- i. The timing calendar is as follows:

# 2003 Awards Protocol

## *Sept., /Dec*

Put awards info in newsletter in with Rich Ponton & include application

Pick new place to have awards printed and get clearance for billing from them, or, get a check cut early...

## *Oct/Nov*

Contact some school counselors for submissions.

Schedule awards to be submitted 3 weeks before conference

Alert, former winners that they are expected to attend and present to this year's winners.

Order awards 2 weeks prior to conference. Send fax, etc. to have them sent.

Check to see if winners must pay for their dinners?

## *3 Weeks Prior to Conference*

Inform winners. Get all CV' and name, address, phone, etc, to keep in records, so next year it is on hand.

Make sure winners are registered for conference, if they are going. If not, make sure they are signed up for the dinner.

Ask how many guests they will bring. Guest must pay for their own dinners.

Inform them of the day, time & format of the program.

Get Professor who nominated the Grad Student to present, and have last years winner on hand.

Get last years Tabler and LPC winner to present this years winner. Give last years winner the CV on this years so they can become familiar with the info.

Type congratulatory letter, in calligraphy style, to present to all winners.

Flowers, too????

Check that awards are all correctly printed.

Wrap awards.

Type up blurb about recipient that I will say. Include CV for presenter to read. Give it to the presenter, so they know what to say.

### ***Day of Awards...***

Greet winners and last years winners.

Remind them of what will be the format.

Make sure last years winners meet this years winners before the dinner, so they can have the face and info familiarized...

Give the presenter the gift and letter to bestow on the new winner prior to the ceremony.

Get names, addresses, etc verified so they can be invited to next years conference in case they are to present an award.

Submit receipts so trophy shop can be paid immediately.

### ***May***

Remind president to bring the gavel to meeting.

Strategic Planning Conference - collect the gavel from current president so it can be mounted on a plaque.

Order gavel for new president. Have gavel mounted for outgoing president.

## **10. Ethics Committee**

- a. The Ethics Committee Chairperson shall be appointed by the President
- b. The Chairperson shall select a committee of members in good standing.
- c. The Ethics Committee shall educate the membership regarding the Ethical Standards of the American Counseling Association.
- d. The Ethics Committee shall write an article for each newsletter which addresses specific areas of the ethical code that may be of interest to the membership.
- e. The Ethics Committee shall review complaints and refer as necessary to the Executive Council and/or to the American Counseling Association Ethics Committee.
- f. The Executive Director shall notify the Ethics Chairperson of any correspondence that is of ethical concern for the NJCA, including but not limited to, revoking of state licensure sent by the NJ Licensing Board.
- g. The Ethics Committee shall maintain contact with the ACA Ethics Committee to keep the Council informed of any new directions or precedents that are being set by the law.
- h. Any Ethical questions shall be brought to the attention of the Ethics Committee, they shall review it and make a recommendation to the Executive Council for vote.
- i. NJCA will follow the ACA Policy and Procedure for processing Complaints and Ethical Violations.

## **11. Graduate Student Committee**

- a. The Graduate Student Committee Chairperson shall be appointed by the President.
- b. The Chairperson may have the discretion to appoint committee members that are in good standing.
- c. The Committee shall coordinate educational opportunities for graduate students.
- d. The Committee shall reach to incorporate all NJ Colleges and Universities and educate them about the NJCA.
- e. The Committee shall coordinate graduate events specific to students at the annual Conference.
- f. The Committee shall promote networking among graduate students.
- g. The Committee shall identify emerging leaders and report them to the Leadership Development Committee.
- h. The Committee shall write an article for the newsletter when warranted.

## **12. CEU Committee**

- a. The President shall appoint the Chairperson.
- b. The Chairperson may appoint committee members that are in good standing.
- c. The Committee shall monitor the CEU review process.
- d. The Committee shall facilitate the use of the NJCA provider number.
- e. The Committee shall maintain CEU records.

### **13. Website Committee**

- a. The President shall appoint a Chairperson.
- b. The Chairperson may form a committee of members who are in good standing.
- c. The Committee shall monitor and update the website.
- d. The Committee shall advise the Executive Counsel of any new technology that should be utilized.
- e. The Committee shall respond to requests from members of the Executive Committee.
- f. The Committee shall inform the Council of any problems that arise in the website.
- g. The website shall maintain a forum of promotion and marketing of the NJCA, as well as, communication with the membership.
- h. The Executive Council shall be informed and approve of any major changes to the website that are not routine changes.

### **C. New Standing Committee Formation**

1. Any requests for a new Standing Committee are to be presented to the President.
2. The President shall request the new Committee be voted on by the Executive Council for approval
3. The Council shall vote on the new Committee.
4. A new Committee shall be formed if voted on by the Council.
5. The Chairperson of the new Committee will be appointed by the President and will sit on the Executive Council as a voting member.
6. The Executive Director shall amend the By-Laws and Policies and Procedure Manuals.

### **H. Divisions**

#### **1. Involuntary Revocation of a Charter of a Branch Division or Organizational Affiliate Status.**

- a. The Executive Council of the Association shall have the power to revoke the Charter of a Branch Division when it is deemed in the best interest of the Association to do so.
- b. If the Executive Council deems that the Branch Division is not in compliance

with the By-Laws or for any other reason is not in the best interest of the Association, the NJCA President shall serve the Division President with notice to comply-

- c. The Branch Division shall have until the next Annual Membership meeting of the Association, but in no case less than nine months, to effect the remedial measures or otherwise bring itself into compliance with the By-Laws.
- d. A two-thirds vote of the members of the Executive Council shall be required to revoke the charter of the branch Division.
- e. If the majority vote decides to revoke a Division, the President shall notify the Division President in writing within 30 days of the decision.
- f. The President shall also notify the American Counseling Association of the change.
- g. The Executive Director shall make the changes to the By-Laws and the Policy and Procedure Manual.
- h. The Treasurer shall follow the financial protocol procedures for the disassociation of a branch as set forth in the Financial Procedures.

## **2. Voluntary Withdrawal of a Chapter or Division**

- a. A Division may withdraw from the Association.
- b. If a Division decides to withdraw from the association, it must give notice to the NJCA that is between nine months and one year.
- c. The Division must set forth specific disagreements and allow the Council to discuss and vote on any changes that might be granted.
- d. The NJCA will have until the next annual association meeting to make any changes, which will be no less than nine months from the original notification.
- e. The President shall notify the American Counseling Association of the change.
- f. The Executive Director shall modify the By-Laws and the Policies and Procedures.
- g. The membership chair shall make notification to Division Members affected and the members shall be asked to request a new division.
- h. Any money remaining in the division account shall be absorbed by the NJCA as set forth in the financial procedures.

## **3. Merging/Consolidating of Branch Divisions**

- a. Divisions may consolidate and/or merge with the approval of the Executive Council.
- b. The existing Division President of each Division must notify their national Chapter and members of each division.
- c. The President of the NJCA must notify the American Counseling Association.

#### **4. Division Reports**

- a. Each Division and organizational affiliate shall submit to the President of the association the names of its elected or appointed officers within two weeks of the election or appointment.
- b. Each Division and organizational affiliate shall report on all activities to be included in the meeting minutes
- c. If the division or affiliate is not represented, a written report shall be submitted to the President at least 48 hours before the meeting to be presented by the President to the Executive Council.

#### **I. Elected Members-At-Large to the Executive Council**

1. Two Members-At Large shall be elected from the Professional Membership of the Association to serve on the Executive Council for a term of one year from July 1 to June 30. *Possibly 2 year term?*
2. *Members at large should offer some service to the NJCA throughout their term through serving a committee, speaking engagements to promote NICA etc....  
Serve on at least one committee? Be responsive to Presidential requests?*

#### **B. Nondiscrimination**

1. The NJCA shall maintain a strict policy and standard of no discrimination against any individual on the basis of any ethnic group, color, creed, gender, sexual orientation, age and/or disability.
2. If someone should lodge a complaint to the NJCA based on a bias claim, the Ethics Committee shall review the complaint.
3. The Ethic Committee will bring the investigation results to the Executive Council for resolution within a 90 day time frame.
4. If needed, the ACA Ethical Services should be consulted for advice and guidance.

**Financial  
Policies and  
Procedures**

**New Jersey Counseling Association  
Financial Procedures**

# OVERVIEW

## **Fiduciary Responsibility**

According to Richard F. Larkin, Director of Price Waterhouse Coopers, LLP, “Every board member has a fiduciary responsibility for all of the affairs of the organization, including finances. While the treasurer may be charged with paying special attention to this area, this does not excuse any board member from exercising diligent oversight in finance, as well as all other areas of operation.”

## **Office of the Treasurer**

The treasurer is usually the person responsible for seeing that the association...

- Obtains funds as needed, and for making sure that cash is collected and invested saicty.
- Maintains relations with banks and other financial institutions.
- Sees that bills are paid on time.
- Anticipates financial problems.
- Ensures that bookkeeper has all required tools to correctly book cash transactions, reconcile bank statements and obtain banking information, and provides guidance during annual CPA audit

Other treasurer responsibilities include:

- The annual budget
- Internally audits data from Quick Books Pro and review reports.
- Compliance with federal and state reporting requirements and completion of required forms. Payment of fees to federal and state government this would include filing fees for NJ in order to retain exempt status.
- Complying with lobbying rules and limitations.
- Isolating and reporting unrelated business income to CPA.
- Maintenance of accurate books and records.

## **Segregation of Duties**

In general, the person approving the transaction should not be the person “booking” the transaction. Financial duties are to be segregated, wherever possible. The verification and authorization is to be done by the treasurer. The bookkeeper will re-verify requests and book the transaction into the accounting system. Once updated, the financial data will be available on request to the president; treasurer, and CPA. Treasurer expense reports require approval other than self (detailed under expenses). Segregation of duties is also referred to as “dual control.”

## **Software Standards**

- All accounting transactions will be posted to Quick Books Pro, which will be used as the

official bookkeeping system.

- System Updates and Virus file updates should be kept current
- Financial reports will be transmitted using Microsoft Excel and Microsoft Word.
- The president, treasurer and CPA can request a download of the accounting data via a file.

### **Tax Return & Annual Audit**

- Once the Auditor's Engagement letter has been signed by the President, the CPA can request information needed in order to complete the annual audit.
- The deadline for the 990 Return of Organization Exempt from Income Tax is the 15th day of the fifth month after the end of the organization's annual accounting period. For example, the due date for the fiscal year of July 99 through June 30, 2000 is November 15, 2000.
- The CPA can request information that is needed in order to complete the 990 in time to meet the deadline.

### **Confidentiality**

Financial reports that are sent via email (including attachments) or fax are to include the following confidentiality clause in the body of the email.

Confidentiality Note: The documents accompanying this ecopy or telecopy transmission contain information belonging to NJCA, which is intended only for the use of the addressee. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this tdecopied information is strictly prohibited. If you have received this telecopy in error, please immediately notify us by telephone to arrange for the return of the original documents to us. Thank You.

### **Communications**

The treasurer from the past fiscal year will be required to turn in all financial information to the new treasurer, as of July 1, the beginning of the new fiscal year. The treasurer will ensure that the bookkeeper has all necessary documents needed:

- Prior year budgets
- Audit assessments
- Prior year 990 return copies

### **Reports**

The bookkeeper will provide a copy of the Quick Books Pro data after each monthly dose.

From that, the treasurer can produce the following monthly reports:

- Actual to budget reports. Variances over 10% require an explanation, which the treasurer will track down.

- Monthly Trial Balance, which the treasurer should verify that the report balances.
- Revenue reports.

# Financial Procedures

## INCOME

### Standard Procedures for Receipt of Income

#### **Collection:**

Each area Coordinator (Conference Planner, Newsletter and Membership chairs, etc.) will collect and document income received, noting division designations, if applicable.

Checks will be stamped for “deposit only,” and forwarded to Treasurer with backup documentation or spreadsheet. Backup details should include:

- Recipient
- Date received
- Business Purpose

#### **Treasurer Verification & Preparation:**

- Checks are totaled. \$ Total should match total on backup detail.
- Prepare deposit slip, clearly noting each recipient name next to the amount with the exception of membership income (which requires additional data). In that case a batch number can be created and printed on the deposit slip. That number would refer to the backup spreadsheet, which would be tagged with the same number.
- Checks \$ total matches total on deposit slip. # of checks match item number on deposit slips (see attachment #1).

#### **Bank and follow up:**

- Deposit taken to the bank, by the treasurer, on next available banking day and deposited to central checking account
- Define Income category. Newsletter, Membership, Conference, transfer of funds (from divisions), or misc., for bookkeeper, on full sized deposit ticket.
- After checks are deposited, treasurer will mail - Receipt and/or copy of deposit ticket, along with ALL backup documentation/spreadsheets to the bookkeeper, keeping copies, if needed.

*Note:* Any correspondence should also be sent to bookkeeper. This is important so that bookkeeper can correctly determine where to post transaction and keep all backup in one place.

#### **Dual Control Verification & Posting:**

- Bookkeeper re-verifies that all backup detail and deposit slip items listed above match.

- Bookkeeper posts the deposit, in Quick Books Pro, to the proper account number from Chart of Accounts and the affiliate division sub-accounts, if required. Bookkeeper notes remitter or batch number in recipient field.
- The offsetting entry will be the main checking account, as all funds will be deposited to the central account. This keeps the activity in line with IRS rulings and makes the reconciliation process easier. The sub-accounts will be used to track the balances that have been earmarked for each affiliate division.
- Bookkeeper files and stores bank deposit receipts and backup detail.
- Bookkeeper reconciles deposits to bank account statement, when available, validating that deposit has been posted to the bank and that bank deposit dates match the posted date in Quick Books Pro.
- Bookkeeper notifies treasurer and Executive Council of any funds that are not accounted for. For missing checks, treasurer is to: 1) investigate to see if check has been paid. 2) Request a copy, if needed. 3) Place stop payment, if needed.
- Bookkeeper also requests missing deposit receipts and backup that have not been received.
- Bookkeeper ensures that bank posting dates match the date booked in Quick Books Pro.

## **Income from Membership**

### **Collection:**

The Membership Coordinator will collect and document membership income, noting division designation.

Checks will be stamped “for deposit only”, and forwarded to Treasurer with backup documentation/spreadsheet via priority mail with tracking.

### **Treasurer:**

Official full sized bank deposit slip is to be neatly filled out and reference:

- Recipient (member) name
- Amount

Membership deposits are to be numbered with a batch #. The backup detail is to be attached and cross-numbered accordingly. The backup detail should include detailed membership report with division income shown separately. The standard procedures for receipt of income should be followed.

## **Cash**

- Cash collected is to be under dual control and verified by the initial collector and the treasurer. Once verified each should sign off on deposit slip and/or deposit receipt log.

*The standard procedures for receipt of income should be followed.*

# UNRELATED BUSINESS INCOME

According to Richard F. Larkin, Director Price Waterhouse Coopers, LLP, “Virtually every exempt organization, including churches and clubs, is subject to normal corporate taxes on its unrelated business income.”

## **Income from Advertising Receipts**

Larkin goes on to say that Advertising Income falls into that category as it is not directly part of the association’s exempt function, and therefore is taxable. The fact that the activity helps pay for exempt functions is not enough.

- Treasurer should denote that income came from advertising. This ensures that the bookkeeper correctly posts income to the Advertising income account. This is important, as it needs to be reported separately on the 990 tax return.
- Deposit Slip Completion:
  - Each check is listed separately on the deposit slip.
  - Each recipient name is neatly written next to amounts.

*The standard procedures for receipt of income should be followed.*

## **Income from Exhibit Receipts**

According to... “The Tax Reform Act of 1976 provided an exclusion from unrelated business income for certain organizations, such as business leagues, that hold conventions or trade shows as a regular part of their exempt activities.” Furthermore, in order for the exclusions to apply, the convention or trade show must stimulate interest in, and demand for, an industry’s product in general.

- The Treasurer should denote that income came from Exhibit and designate any affiliate divisions. This ensures that the bookkeeper can correctly book the income to the Exhibit Income account.

*The standard procedures for receipt of income should be followed.*

## **Income from Conference Receipts**

### **Collection:**

NJCA’s designated conference planner will collect and record conference fees, marking each check “for deposit only.” Division conferences need to be separated and tagged as such so that they can be posted accordingly to the correct sub-account.

Division Treasurers or conference planner will forward checks, along with backup detail

(attendees, amounts, conference name, and dates attended) to the NJCA treasurer, via priority mail with tracking, for deposit and recording.

*The standard procedures for receipt of income should be followed.*

### **Income from Affiliate Divisions**

- Income from affiliate divisions should be kept separately, where possible, although it will be deposited to the main account
- Separate deposits, for anything other than membership, will enable bookkeeper to correctly post to applicable affiliate sub-accounts.

# **EXPENSES**

## **Reimbursement/Expense Reports**

Expense reports, sometimes referred to as vouchers, are to be used in the case where Executive Council Members and/or consultants request reimbursement for expenses paid out-of-pocket. Expense reports should also be used for requesting payment for mileage, toll, and telephone reimbursements (see: Attachment#2).

## **Collection:**

The remitter is to complete the NJCA Expense Report (vouchers) and attach all original receipts. The Expense reports must be signed in order to receive payment. Once signed, the report and receipts can be sent directly to the Treasurer.

Affiliate Division Expense Reports (vouchers), once their treasurer and President have approved it, in writing, are to be sent directly to the NJCA bookkeeper. The affiliate division treasurer is to follow the same verification as the NJCA before submitting to bookkeeper.

## **NJCA & Affiliate Division Treasurer Verification:**

- Verify that remitter has signed the Expense Report.
- Verify that remitter submit original invoices and break the expenses into separate categories (i.e. supplies, telephone reimbursement, and conference fees are to be reported).
- Verify Expense Reports for accuracy and completion.
- Ensure that request for payment has not been previously submitted and paid-.
- Verify that all receipts are attached to Expense Report.
- Verify that expenses are in separate categories (i.e. telephone, conference expense, and supplies).
- Validate that expense is within budget. If not seek approval from the Executive Council.
- Verify mileage at 32.5 cents per mile, or such other new amount, which subsequently may be approved by the IRS.
- Approve Expense Report, in writing, up to \$1,000, and send to bookkeeper complete with ALL back-up receipts and correspondence to bookkeeper. Amounts over \$1,000 require approval from the president. Check payable to any treasurer requires approval from the president (NJCA or division).

## **Dual Control & Posting:**

Bookkeeper will:

- Re verify that all receipts have been collected.
- Query Quick Books Pro system to make sure that payment has not already been made.

- Choose account number(s) that best matches expense.
- Review Expense Report for authorization.
- Note check #, date paid, account number posted to, and initial on bill or Expense Report
- Disbursements are to be paid promptly and accurately recorded, on a cash basis, as to payee, amount and expense type. Use “split” posting to break out expense detail in Quick Books Pro
- Send check to treasurer for signature. Include stamped, addressed envelope in order to expedite payment.
- Payment turnaround time applies.
- Payment timetable applies.

### **Check Requests**

Requests for payments, pre-approved expenses, invoices/bills, and misc. requests for payments, such as rebates are to be made via the Check Request Form (see: Attachment #3).

The remitter is to complete the Check Request form and attach all original invoices or bills. The request must be signed in order to receive payment. Once signed, the request and receipts can be sent directly to the Treasurer.

### **NJCA & Affiliate Division Treasurer Verification:**

- Verify that remitter has signed the Expense Report
- Verify that original invoices and backup detail are attached to the Check Request Form. Invoices should be accurate in terms of payment terms, quantities, and prices.
- Ensure that request for payment has not been previously submitted and paid.
- Validate that expense is within budget. If not seek approval from Executive Council.
- Verify mileage at 32.5 cents per mile, or such other new amount, which subsequently may be approved by the IRS.
- Verify that submitter has signed the Check Request
- Approve expense Check Request, in writing, up to \$1,000 and send to bookkeeper complete with ALL back-up receipts and correspondence to bookkeeper. Amounts over \$1,000 require approval from the president Check payable to any treasurer requires approval from the president (NJCA or division).
- All bills will be paid in a timely manner. Invoices will be paid according to “terms” (net 10, 20, or 30 days).

### **Dual Control & Posting:**

Bookkeeper will:

- Query system to make sure that payment has not already been made.
- Choose account number(s) that best matches expense.

- Review Check Request for authorization.
- Note check #, date paid, account number posted to, and initial on -bill or Expense Report.
- Disbursements are to be paid promptly, on a cash basis, and accurately recorded as to payee, amount and expense type. Use “split” posting to break out expense detail in Quick Books Pro.
- Send check to treasurer for signature, along with copy of invoice, so that payment is properly applied.
- Include stamped, addressed envelope in order to expedite payment.
- Payment turnaround time applies.
- Payment timetable applies.

### **Payment Timetable**

Checks will be written 2 X per month. All requests and Expense Reports must be turned into Treasurer by the 1st and 15th of each month.

Batch and send deposit receipts and requests for payment every two weeks unless payment needs to be expedited.

Note: Exceptions can be made for urgent requests.

### **Payment Turnaround Times**

Treasurer – 3 days

Bookkeeper – 3 days

### **Misc. Expenses**

Some expenses that might fall under this category might include, but not be limited to State Taxes, Misc. fees (other than banking), and other miscellaneous expenses not listed in the chart of account where there is no material or regulatory need to do so.

### **BANKING**

Currently Summit Bank is used for the association’s checking and savings accounts.

- The treasurer has the authority to make transfers between the checking and savings account, but investments require approval from the Executive Committee. The president can then authorize the treasurer to proceed with the investment
- Realized gains/losses on investments are reportable to the IRS and it is the responsibility of the treasurer to track and provide such to the CPA at fiscal year-end.
- Investing activities must be safe. Included would be bank Certificates of Deposit or

Government backed t-bills.

- The treasurer is to make the Executive Council aware of all investments and maturity dates.

On-line banking or information access via the phone can be accessed by the treasurer and bookkeeper for the following informational functions:

- Access account information.
- Process stop payments for checks returned for Insufficient funds or checks that have been reported lost.
- Check re-orders.

On-Line Bill Paying is not an option, at this time for the association, as there are no repetitive bills that would fall under this category. All bills and Expense Reports submitted for reimbursement are to be manually reviewed prior to payment

- Full sized duplicate deposit slips should be used denoting the name of recipient or batch # (in the case of membership deposits). This enables the bookkeeper to correctly book and denote recipients in Quick Books Pro. It also ties the membership batch # to the backup detail for the batches.
- Bank statements are to be reconciled monthly. Fees, returned checks, and/or interest are also to be posted monthly.

Re-deposit returned checks. If returned for a second time, send remitter a letter requesting a replacement check or money order. A \$25 returned item fee is to be charged. If no response from remitter, write off check.

# **BUDGETS**

## **Annual**

New budgets are to be created by the NJCA treasurer and the affiliate division treasurers. They are to be approved prior, to July 1 of each year. Things to consider in creating the budget

- Complete a year-over-year analysis comparing budgets to actual expenses. Note any fluctuations or income/expenses that occurred but were not previously budgeted for.
- Account for growth in membership, increases in dues, and anticipated new expenditures.
- Seasonalize annual budget according to monthly patterns (dues, conference expenses, and purchases), where possible.
- Enter budgets into Quick Books Pro, on a monthly basis, at the lowest level of account detail. This will enable monthly budget to actual reports to be created.
- The goal of the budget is to “break even.” Revenue less expense should net to \$0.

## **CHART OF ACCOUNTS**

If a need for a new account surfaces, the bookkeeper will alert the president and treasurer. Once approved the account can be added to the Chart of Accounts. The CPA should be made aware of changes.

Affiliate divisions will require the Chart of Accounts to be expanded. Sub-accounts can be created for the cases like the bank accounts.

# IRS FORMS

## **Misc 1099**

Once the need for contracted services have been approved, and have been budgeted for, the individual contracting for services rendered is responsible for identifying sole proprietors, self employed vendors, or contractors. This is vital so that the association functions within the IRS guidelines, meaning that vendors need to be identified in order to complete a Misc 1099 each year.

## **Constants**

- Consultants are to receive 1099's at the end of the year and are responsible for paying taxes on fees paid to them.
- Consultants are to record time spent on tasks and include a description of work that was completed.
- To receive payment consultant will turn in a Check Request Form along with their detailed invoices.
- Expenses for fees are to be booked under accounts that are specific to consultants (admin. bookkeeping, and marketing all have their own accounts).

# **PURCHASES**

## **Equipment & Supplies**

- Requests for purchases, via Check Request Form, are to be signed by requester and approved by NJCA treasurer or, for the divisions, their treasurer and president. Purchases must have been budgeted for and the budgeted item approved by the Executive Council.
- Affiliate division purchases must be budgeted for and approved by their treasurer and president.
- NJCA purchase orders that have been budgeted for and approved by the Executive Council need no further approvals in order to make the purchase. However, a check request form is still required for payment. Once the Check Request and receipts are received, the treasurer is to approve the request, assuring it is within the budget. Purchases not budgeted for require approval by the Executive Council.
- If available, a prepaid card or gift certificate could be purchased for the association for use by bookkeeper and administrative assistant in order to purchase budgeted for supplies.
- Additional purchases, such as, conference expenses can be pre--approved, if budgeted for, in writing via a Check Request form with the limit of purchase clearly stated. This will enable coordinators to transact business without undue restraint.

# DIVISIONS

## **Centralization of:**

By December 1st all affiliate division bank accounts will be closed and the funds sent to the NJCA treasurer.

Affiliate divisions should follow these procedures:

- Stop writing checks as of December 1st.
- All NJCA financial procedures are to be followed as of that date.
- Allow all outstanding checks to clear.
- Make all outstanding deposits by December 1st.
- Reconcile all bank statements – the bank can provide an interim statement if final statement not available prior to December 1st.
- Send a check to NJCA for remainder of funds by December 1st.
- To avoid continuing service charges write the bank requesting that you wish the account to be “officially” closed. Service charges that can still occur even if the account has a zero balance.

After December 1st all income and expense payments will be centralized and go through NJCA procedures.

## **Division Membership Deposit Rebates**

Final rebates will be made in October and will be sent to affiliate divisions on a last time basis. This is to ensure that divisions have the funds to run their day to day processes and events, such as conferences.

## **Division Budgets**

- Budgets are to be created for the current fiscal year and reflect any revenue and expenses that have occurred since July 1st. A draft is to be turned into the NJCA bookkeeper by October 28, 2000.
- The deadline for turning in the final draft of the fiscal year budget to the NJCA bookkeeper is November 15th.
- Expenses should be based upon projected revenues for the year. This amount should be based upon prior history. Any projections for membership growth should be done on a conservative basis.
- The goal of the fiscal years budget is to “break even”, making no profit. Revenue less expense should net to \$0.
- Budget at the lowest level, and seasonalize over the months according to dates that incur large income/expenses (such as conferences).

## **Division Expenses**

Follow procedures outlined above.

## **RECONCILIATIONS**

- Bookkeeper will receive bank statements directly from the bank and forward a copy to the Treasurer, if requested.
- Bookkeeper is to reconcile bank statements to Quick Books Pro (using Excel reconciliation or system generated).
- Bookkeeper is to ensure that all transactions, checks, and deposits are accounted for.
- Bookkeeper to validate that Trial Balance proves after monthly transactions have been posted and reconciled to the bank statements.
- Bookkeeper to send treasurer and president a monthly download of the Quick Books Pro data for internal audit and review.

# ASSETS

## **Cash in Savings and Interest Bearing Accounts**

Savings and temporary cash investments with a maturity date of less than 1 year. Examples:

- Certificate of Deposits (CD's)
- US Treasury bills (T bills)
- Interest bearing checking accounts

*Reminder:* The income and dividends gained from these accounts gets reported on the 990 Return of Organization Exempt from Income Tax form.

## **Cash in Checking and Non-Interest Bearing Accounts**

- “Non” Interest-bearing checking accounts, deposits in transit, petty cash funds, or any other non-interest-bearing accounts.

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