

American Boxwood Society

Policies and Procedures

Meetings:

Board Meetings: When a meeting day and time are being planned, the members of the Board of Directors will be polled for availability. Meetings are scheduled for the second Monday of February, May, August, and November and may be changed to ensure a quorum.

Annual Membership Meeting: The annual meeting will be held on the third Sunday of February at 3PM EST.

Electronic Meetings:

Login information. The President will direct the Executive Director or Webmaster to send by email to every member of the Board, committee, or membership at least three days before each meeting, the information necessary to connect to the Internet meeting service. The host of the meeting will open the Internet meeting service at least 15 minutes before the start of each meeting.

Signing in and out; quorum. Members will identify themselves as required to sign in to the Internet meeting service and will maintain Internet and audio access throughout the meeting. The presence of a quorum will be recorded using the online list of participating members. Any member will notify their intent to sign out of a meeting before adjournment for the purpose of maintaining a quorum.

Technical requirements and malfunctions. Each member is responsible for their audio and Internet connections; no action shall be invalidated on the grounds that the loss of, or poor quality of, a member's individual connection prevented participation in the meeting. Members are asked to mute upon entry to the meeting site and will be recognized for access to the floor by using a 'raised hand' function or requesting the floor in the online area designated for that purpose, e.g. a 'chat box.'

Motions submitted in writing. A member intending to make a main motion, to offer an amendment, or to propose instructions to a committee, will, before or after being recognized, have the motion posted in writing to the online area designated for that purpose. If possible, the motion will be sent to the Secretary for the purpose of distributing in advance of the meeting. Motions made orally during the meeting will be recorded by the Secretary or designee in the online area for that purpose.

Voting methods. Votes will be taken by the anonymous voting feature of the Internet meeting service unless a different method is ordered by the Board or required by the rules. When required or ordered, other permissible methods of voting are by electronic roll call or by audible roll call. The chair's announcement of the result of voting shall include the number of members voting on each side of the question and the number, if any, who explicitly respond to acknowledge their presence without casting a vote. Business may also be conducted by unanimous consent.

Video display. In the case where the number of participants is too large for all to be displayed, the presiding officer, chair, or their assistant will cause a video of the chair to be displayed throughout the meeting and will also cause display of the video of the member currently recognized to speak or report.

Financial

Fiscal year. The fiscal year is January 1 to December 31, as set forth in the Articles of Incorporation.

Deposits and expenditures. Documentation must accompany any requests for deposit or disbursement of funds noting date, amount, committee, and activity involved.

Expenditures. The Executive Director (ED) will pay expenses under \$250, notifying the Treasurer of the payment. For expenses over \$250 that are within the approved budget, the ED will obtain the approval of the Treasurer and President before payment. The ED will maintain appropriate records of all expenditures. If committee or officer expenditures are expected to exceed the approved budget amounts, the committee or officer must seek approval from the Executive Committee before committing or expending funds. Expenses more than budgeted amounts will be recorded in financial statements for consideration in future budget cycles.

Deposits. Current non-profit accounting practices suggest that the person receiving payments should not be the person making the deposit. To the extent possible, payments will be made to one of the third-party online payment services used by ABS. Committee members receiving payments are to deliver deposits to the Treasurer or Executive Director within 14 days or identify a second committee member to verify deposit documentation and make the deposit in the ABS bank account. Documentation will include date of deposit, payee, total amount of payment, and categories to which payments are to be ascribed. Documentation of committee deposits will be sent to the Treasurer and Executive Director within three days of the deposit.

Bank accounts. ABS maintains a checking account and savings account(s). Account numbers and access are maintained by the President, Treasurer, and Executive Director. The banking institution selected should be one offering no fees for the balances maintained, have locations near account holders or offer electronic means to accomplish banking.

Capitalization Policy. Items purchased for the use of the organization will be considered as a fixed asset when the purchase price is greater than \$500. Items costing less than that threshold will be classified as an expense.

Cash. Cash payments will be processed within three to five days after receipt. Cash in amounts less than \$250 can be "purchased" by the person who received it and a personal check forwarded to the Treasurer or Executive Director to replace the cash received. A second member of the committee receiving cash will sign off on any cash payments on the Request for Deposit form.

Credit, debit cards. The President, Treasurer, and ED are authorized to use the credit and/or debit cards. Any users will seek approval from a majority of the Executive Committee on any usage over \$350.00. Documentation of a transaction is to be sent to the Treasurer and ED or their designee. Paying by check is discouraged.

Financial reports. Reports on ABS's finances will be made according to the generally accepted accounting principles (GAAP) as set by the Financial Accounting Standards Board. The Executive Director will prepare the financial statements for, and assist the Treasurer with, reports to the Board. Reports should be sent to the Finance Committee for review before they are presented to the Board or the membership.

Membership Dues. The dues for each class of membership will be established by the Board and announced annually as directed by the Board.

Petty Cash Policy. Petty cash is to be used for making change when merchandise payment is made with cash. Petty cash will be set up in advance of the event at which it is expected to be needed, e.g. the auction at the symposium. There is to be no co-mingling of funds. A Petty Cash Log will be used to record and verify amounts provided as petty cash and returned to the Treasurer or Executive Director. Each person will verify the amounts received and returned. More detailed procedures may be kept in a treasurer's handbook.

Retention and Destruction Policy. Financial records will be kept for at least three years. IRS filings will be retained in a shared drive to which the ABS President, Treasurer, and Executive Director will have access. Records will be available to anyone wishing to see them, as provided by law.

Membership

Membership classifications were initially established in the Articles of Incorporation as filed with Virginia's State Corporation Commission and must be followed. They are listed as Annual, Contributing, Sustaining, Life, Patron, and Honorary. Within the classification of Annual are Individual, Family, Corporation/Business, Public Facility, and Student as they all pay dues annually. ABS does not currently offer Contributing, Sustaining, or Patron memberships but they may be added at any time. Life members do not pay annual dues but must verify a valid email or other address. As a benefit of their membership, Life members may opt for printed copies of the *Boxwood Bulletin* at no charge.

The Articles of Incorporation also state that Honorary Members do not have voting privileges. The Board may honor a member with a membership, and the honored member will receive the benefits of the membership classification that has been granted. Criteria for honoring members may be developed and awarded by the Board.

In addition to those specified in the Bylaws of ABS or Robert's Rules of Order, Newly Revised, the:

President

- Is responsible for contact with chairs of all committees periodically to ensure they are accomplishing assigned tasks.
- Will obtain assurance that the Treasurer has seen to the submission of Federal tax return (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.
- Will ensure that contact is made with the liaison from Blandy Experimental Farm at least twice each year to ensure good lines of communication are maintained.
- Will write or direct that letters to the membership are written to update the membership on accomplishments and upcoming activities.
- Will provide the Finance Committee with budget requests by November 15 of each year.
- Will seek approval from a majority of the Executive Committee on any usage of the ABS credit or debit card more than \$350.00. Documentation of the transaction is to be sent to the Treasurer or their designee.
- Will see that records are maintained and present them to the new President.

First Vice President

- Will provide the Finance Committee with any budget requests by November 15.

- Is responsible for seeing that Annual Conflict of Interest Statements are signed and submitted by members of the Executive Committee, chairs of the Standing Committees and any other members likely to handle ABS funds, as directed by the President, Treasurer, or Finance Committee. The annual statements will be delivered to the Secretary.
- Will obtain documentation of Federal IRS tax filing and Virginia State Corporation Commission Annual Registration and Assessment Fee from the Treasurer or Executive Director and advise the President that the filing has been made.

Second Vice President

- Will act as back up to the First Vice President to accomplish the stated duties of that office.
- Will provide the Finance Committee with any budget requests by November 15.

Secretary

- In the preparation of an agenda, will verify with committee chairs if reports will be made.
- Is responsible for sending draft minutes of meetings to the Board or membership within one month after a meeting.
- Will ensure that a copy of minutes and notice of the next Board meeting are provided to the Officers, Directors, and Blandy Liaison at least one week prior to the next meeting. If committee reports are provided in advance of the meeting, the Secretary will ensure that they are included in a meeting packet.
- When changes are made to bylaws or Standing Rules, the Secretary will ensure that both the full version before the change as well as the full document after the change will be appended to the minutes of the meeting in which the changes were adopted.
- Is responsible for maintaining an up-to-date list of Directors with their year of election and end of term.
- Will ensure that minutes are maintained in both an electronic and print form. Electronic files will be stored in the ABS cloud-based shared drive and may be included on the website. The printed minutes will be kept by the Secretary for at least two years after which they will be stored in a binder at Blandy.
- Will provide the Finance Committee with the Secretary's budget requests by November 15 of each year.
- May develop, and keep updated, procedures in a secretary's handbook.

Treasurer

- Is responsible for developing, following, and updating the procedures in a treasurer's handbook.
- Will make sure that all financial transactions of the organization are kept current and that financial reports are presented to the Board of Directors. Reports will use generally accepted accounting practices for small non-profit organizations. The reports are to be sent to the Finance Committee for review in advance of the Board meetings. At the completion of the fiscal year, the financial books are to be closed and reconciliation documentation completed.
- Will ensure that records for any audit review are submitted.
- Will provide the Finance Committee with the Treasurer's budget requests by November 15 of each year, and as a member of the Finance Committee will participate in the preparation of the annual budget.
- Is responsible for the submission of the appropriate IRS Federal Tax Form prepared accurately and submitted no later than the due date.

- Will work with the Officers, Committees, and Executive Director to collect and retain records that are required for maintaining tax exempt organization status.
- Is responsible for the submission of the Virginia State Corporation Commission Annual Registration and Assessment Fee no later than the due date.
- Will seek approval from a majority of the Executive Committee on any usage of the association's credit card over \$350.
- Is responsible for the transition of all accounts, access information, and electronic and paper files are delivered to the incoming Treasurer at the end of the term in office. The Treasurer is also responsible for ensuring that accounts, access information, and electronic files are available to a new Executive Director.

Immediate Past President

- Is responsible for the transition to the new officers to include passing of records and familiarity with governing documents.
- Will ensure that the New Board of Directors Member Packet is reviewed, updated, and delivered to new directors.
- Will assist the President with tasks as assigned.

Committee Guidelines

Standing committees are considered permanent in that they perform a continuing function, e.g. the Finance Committee. Special committees are appointed to carry out a specific function or task and may be dissolved when the function or task for which it was responsible has been accomplished, e.g. Nominations and Elections.

Committee Chairs are responsible for the submission of reports for Board and membership meetings as required. All committees are responsible for an annual review of any web site pages with content relevant to their programs and activities. The Chairs of all committees will provide the Finance Committee with committee budget requests by November 15 of each year. All committees will conduct association business in the most cost-effective way possible. Committees may enlist the assistance of the Executive Director. Should additional help be needed to complete tasks, the Committee will advise the President.

Executive Committee

- No policy will be established without the approval of the full Board.
- Financial policies will be adhered to.

Finance Committee

- Will submit a proposed budget to the Executive Committee by December 30 of each year.
- Upon review and approval by the Executive Committee, the Finance Committee will submit a proposed budget to the Board of Directors. The budget will be presented to the membership noting that the Board has approved the budget.
- Will review investments and cash flows as part of the annual budget process.
- Will ensure that committee records are maintained and delivered to the incoming Finance Committee chair.

Development and Membership Committee

- Is responsible for the creation of materials and outreach efforts for education, fundraising, and member recruitment.
- Will ensure that member enrollment is recorded, that new and renewal acknowledgements and Life member contact information updates are made, and that annual renewal reminders are sent. Member information will be made available to the Board and committee chairs as requested.
- Will set registration fees for educational events at a reasonable rate, with discounts for members. While it is fiscally responsible to make all efforts to cover event costs with registration fees, ABS is an organization with educational and charitable purposes so covering costs is desirable but not a requirement. It should not be a plan for expenses to exceed income from registration fees.
- Is responsible for the preparation of marketing materials for events and notifying the Communications Committee of the need to disseminate the materials through regular channels.
- Will engage staff or volunteers to handle registration for events and answer questions and inquiries.
- Is responsible for the planning and execution of fundraising activities which may include campaigns, auctions, and sales.
- Will review any items for resale, research new items, and ensure best prices are paid for maximum return.
- Will ensure that the Treasurer is provided with the number and cost of goods sold and the value of the inventory for inclusion in financial statements.
- Will ensure that access to the inventory and records is provided for any audit.
- Is responsible for the maintenance and delivery of Committee records to the incoming chair.

Communications Committee

- Will work with the Webmaster/*Boxwood Bulletin* editor to ensure dissemination of educational and promotional materials.
- *The Boxwood Bulletin*
 - Ensure that the *Boxwood Bulletin* editor is assisted with their effort to acquire articles and photos.
 - Review the cost of producing *The Boxwood Bulletin* and advise the Board if changes are required in the cost charged for print copies.
 - Complimentary print copies of the *Bulletin* will be provided to Life members when they request one. Print copies may also be provided to advertisers, editors, guest authors, symposium garden hosts, and others as directed by the committee.
- Will ensure that the website is regularly updated for current content and functionality, submitting updated text and changes to the Webmaster.
- Will confirm that ABS documents or copies are maintained in a cloud-based platform for storing, accessing, and file sharing.
- Will see that committee records are maintained and delivered to the incoming chair.

Nominations and Elections

The Executive Board will annually appoint a Nomination and Election Committee of no less than three members. The committee will nominate individuals with whom they have confirmed willingness to serve, for the elections that are to occur that year. Nominations made by this committee do not preclude nominations from the floor. The committee is responsible for conducting the election, which may be by

electronic means. Electronic voting will be over a period of at least two weeks, with election being a majority of votes cast during the election period.

- Officers. Slates of officers will be presented to the Board and membership every other year. The slate will be presented to the Board in advance of notifying the members. Presentation of the slate to the membership will be at least 30 days in advance of the election. A majority of the votes cast will constitute election.
- Directors. The committee will present a slate of directors to the Board prior to the membership meeting where the election is to take place. The slate may also be presented to the membership in advance of the annual meeting. A majority of the votes cast will constitute election.
- International Registrar. The appointment of the International Registrar by the Board will be pro-forma. This authority is conferred by The Secretary of the Commission, Special Commission for Cultivar Registration, International Society for Horticultural Science (ISHS), which annually vets the work of the International Registrar and reassesses appointments every four years.

The committee will report the results of the elections to the Board and membership for inclusion in the minutes, certifying the elections. The report will include the methods by which the election was conducted and any other information to assist future committees.

Conflict of Interest

Policy Definitions

“Interested person” is any member of the board of directors, officer, or member of a committee, who has a direct or indirect financial interest, as defined below.

“Financial interest” is established if the person has, directly or indirectly, through business, investment, or family, an ownership or investment interest in any entity with which ABS has a transaction or arrangement. A financial interest is not necessarily a conflict of interest; conflict of interest will be determined by the Board (see Procedures, below).

Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person has the duty to disclose the existence of financial interest and be given the opportunity to disclose all material facts to the Board.

Procedures for Addressing a Possible Conflict of Interest

- Any member may present evidence of a possible conflict of interest to the Board. The person with a financial interest and possible conflict of interest will present all material facts to the Board and leave the meeting while the remaining Board members determine whether a conflict of interest exists.
- The Board will determine whether a conflict of interest exists. If so, they will further discuss if ABS can obtain (with reasonable efforts) a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest. If not, the Board will move and vote on a motion to enter into the transaction or arrangement.
- The minutes will include: the name of the person who was found to have a financial interest; the nature of that interest; action taken to determine if there exists a conflict of interest; the Board’s decision as to whether a conflict of interest existed; and names of voting Board members and their vote as to whether the transaction or arrangement benefits ABS and should be entered into.

Violations of the Conflicts of Interest Policy

If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it will inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after appropriate investigation and discussion, the Board determines the member has failed to disclose an actual or possible conflict of interest, it will take appropriate corrective action.

Annual Conflict of Interest Statements

Each officer and Chair of a Standing Committee or any member who has a direct or indirect financial interest will annually sign a statement which affirms that they have received a copy of the Conflict of Interest Policy, has read and understands the policy; agrees to comply with the policy; and understands that ABS is a charitable organization and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. It will be the responsibility of the First Vice President to see that the statements are signed; a report of compliance will be recorded in the minutes of the first Board meeting of every new year.

Periodic Reviews

To ensure that ABS operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, reviews shall be conducted annually of any compensation for salaried staff, of any vendor arrangements, and of any transactions, and that Annual Conflict of Interest Statements are understood, signed, and recorded.

The Annual Conflict of Interest Statement follows. Once completed, the First Vice President will file statements with the Secretary to be included in the minutes of the next Board meeting.

American Boxwood Society
Annual Conflict of Interest Statement

Name: _____

Position: _____

I affirm the following:

I have received a copy of ABS's Conflict of Interest Policy. (initial) _____

I have read and understand the policy. (initial) _____

I agree to comply with the policy. (initial) _____

I understand that ABS is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of our tax-exempt purposes – charitable, scientific and educational purposes.

Disclosure:

Do you currently have a financial interest, or have you had a financial interest in the past five years, with any vendor with which ABS does business, or a salaried staff person?

Yes No

If yes, please describe it:

Signature _____ Date _____

Policy for Establishing Compensation

The Executive Committee will determine compensation based on compensation for independent contractors or employees offered by similar tax exempt, volunteer-based organizations. The Board will approve the individual being hired and the compensation prior to hiring. The information used to determine compensation and the terms of compensation will be recorded in the minutes of the meeting at which the Board deliberates the hiring and compensation. Board members voting on compensation and their decision are to be recorded in the minutes of the meeting at which approval takes place. The individual being compensated will not participate in the decision or vote.

Executive Director

Payment for services. The Executive Director will submit an invoice to the Board President and Treasurer containing dates and hours of service, categorized to distinguish overhead from program work. An approval email is returned to the Executive Director. Payment is made from the ABS checking account. Either the president or other officer with access to the bank account will initiate a payment via Zelle or other electronic service. Under no circumstances should the Executive Director write a check for him/herself.

Webmaster and *Boxwood Bulletin* Editor

Payment for services. The Webmaster and/or editor will submit an invoice Board President containing dates, and hours of service. An approval email is returned to the Executive Director and to an officer with access to the ABS checking account, noting the amount of payment to be made. The approval email will be attached to the invoice and filed for audit review.

Transition

The transition to newly elected officers and Board members is overseen by the Immediate Past President.

Officers. All records kept by an officer will be transitioned to the incoming officer. Those with authority to access any accounts will transfer access to the accounts to new officers or staff. Access to the email and internet accounts such as Google, PayPal, Square, and GoDaddy will be transitioned to those whose responsibilities require access. The President and Treasurer will share access to the bank accounts with the Executive Director.

Directors. As new Directors are elected, they will receive a packet consisting of the bylaws and policies and procedures, contact information for other Board members, minutes from recent Board and membership meetings, and any handbooks or manuals or other documents that would inform the new member.

ADOPTION OF, AND REVISIONS TO THE POLICIES AND PROCEDURES

The Policies and Procedures, and revisions to the Policies and Procedures, may be proposed by a Policies and Procedures Committee or Board member, and are adopted by the Board. They will become effective upon approval unless otherwise noted. Policies and procedures may be amended by a majority vote at any Board of Directors meeting.