



PROCEDURES

(Adopted June 2010, Revised December 2010)

TABLE OF CONTENTS

CHAPTER	CONTENT	PAGE
1	COMPOSITION	3
2	CHARTER	4
3	OFFICERS.....	5
4	COMMITTEES.....	8
5	INCORPORATION AND RELATED LEGAL MATTERS.....	10
6	FINANCIAL MANAGEMENT	11
7	ASSESSMENTS.....	12
8	IRS TAX STATUS AND RESPONSIBILITIES	12
9	LEGISLATIVE ISSUES.....	15
10	PROFESSIONAL NURSING ISSUES	15
11	COMMUNICATION WITH MEMBERS	15
12	MEMBERSHIP.....	15
13	MEETINGS AND EDUCATIONAL PROGRAMS.....	16
14	GENERAL ASSEMBLY DELEGATION	17
15	STRATEGIC PLANNING	17

Chapter 1-Composition:

THREE-TIERED STRUCTURE

Under the three-tier structure, the ENA shall have three (3) levels of organization: national, state and chapter (local) levels. State councils must specify what corporate structure will be required for the chapters. In most states, **the chapters are part of the state corporation and must provide their financial information to the state and may not be separately incorporated.** In a few states, although not recommended, there is a mixture of separately incorporated chapters and chapters that are part of the state council. State councils may also require all their chapters to be separately incorporated.

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- A. Upon joining the ENA, an individual member simultaneously obtains membership at the state and chapter levels.
 - 1) **The individual has the opportunity to select a chapter upon joining the ENA.**
 - 2) If the member does not initially select a chapter, he or she will be assigned to a Chapter according to zip code.
 - 3) The member may change their chapter affiliation at any time.
- B. **The state council of the three-tier structure is composed of representatives from each chapter within the state.** Each state council should maintain a size that ensures appropriate representation.
 - 1) At least one (1) member of each chapter should serve as a representative on the State council.
 - 2) The state council, in conjunction with the chapters, should develop protocols to determine the selection and seating of representatives to the council.
 - 3) The state council and/or chapter should attempt to provide partial or full funding for its members' participation at the council meetings, or chapters should seek assistance from the state council.
- C. **Each chapter of the state council shall consist of no less than five (5) active ENA members.**
- D. In the event that there is only one (1) chapter within a given state, the ENA Board Liaison for that state and the Component Relations Department is available to assist ENA members in forming additional chapters within the state. Alternatively, the state may choose to adopt a two-tier structure.
- E. In the event that there are no chapters within a given state, the state council should determine whether or not the formation of chapters should be pursued or a two-tier structure should be adopted. The state council structure must be outlined in state council *Bylaws*.

Tidewater ENA (TENA) is part of a three tiered structure and is incorporated under the Virginia state council. TENA is under the same Federal EIN as Virginia, 52-1526165 and Group Exemption number 3993.

CHAPTER 2 – CHARTER

1. Upon formation, each state council and chapter is issued a formal charter certificate to function as the official organizational component at the state and chapter level. **The charter is maintained through the submission of the Annual Report form.**
2. If a state council or chapter does not adhere to the National ENA *Bylaws* and to these *Procedures*, its charter may be suspended or revoked:

A. Suspension of Charter

If a state council/chapter does not adhere to the *Bylaws* and *Procedures*, the ENA Board of Directors may serve written notice to state council officers regarding specific issues to address within a thirty (30) day period. If these issues are not addressed to the satisfaction of the ENA Board of Directors, the charter will be suspended thirty (30) days after written notice to the state council and chapter officers.

B. Revocation of Charter

The charter for a state council or chapter may be revoked subsequent to an initial suspension of charter for the same cause and a hearing for state council and chapter officers before the ENA Executive Committee within sixty (60) days of initial suspension. If the issues are not resolved in favor of the ENA *Bylaws* and *Procedures*, the charter will be revoked and a formal letter specifying cause will be forwarded to all state council and chapter officers within ten (10) days of the hearing. All chapter financial and management affairs will be transferred to the respective state council, and the state council's financial and management affairs will be transferred to the ENA.

3. Non-functioning chapters are dissolved at the request of the respective state council President or by the ENA Component Relations Department.

A. Dissolution of Chapters

If a chapter has been inactive and not in accordance with *Bylaws* and *Procedures* with regard to meetings and accountabilities, the state council may decide to dissolve the chapter. Every opportunity should be given to the members of that chapter to bring the chapter into compliance. Members of the chapter will be notified of the state council intent and given the opportunity to regroup with state council support. If, six months after the notification, the chapter is unable or unwilling to maintain its chapter status, the state council will notify the members of the intent to dissolve the chapter and give members the opportunity to select another chapter affiliation.

4. State council and chapter profiles (Annual Report(s) and Officers Reports)

Each state council and chapter has the responsibility to maintain a state council or chapter profile with the ENA Component Relations Department in order to maintain its charter. The profile consists of the officers' report and the annual report. State councils and local chapters have the responsibility of submitting changes in profile information to the ENA Component Relations Department as the changes occur.

- A. State councils with a three-tiered structure have the responsibility of ensuring that **chapters file a profile annually**. This is best accomplished by requiring **chapters to submit a copy of their profile (Annual Report and Officers Report) to the ENA Component Relations Department and the state council**. In addition to submitting changes to the ENA Component Relations Department, **chapters have the responsibility of submitting changes in profile information to the state council as the changes occur**.

- B. Information obtained from the profile is extremely valuable in keeping the ENA office records current and encouraging communication at both the state and local levels.

- C. Profiles are distributed to the current presidents of state councils and chapters by September 30th in order to collect information for both the current and upcoming year. Profiles may also be accessed on the ENA website at www.ena.org.
- D. State councils should collect the same or similar information from local chapters in accordance with state council *Procedures*.

CHAPTER 3 – OFFICERS

- 1. Each state council and chapter has the responsibility to hold regularly scheduled elections to elect the following officers:
 - A. President
 - B. President-elect
 - C. Secretary
 - D. Treasurer
 - E. Treasurer-Elect
 - F. State Council Representative

Solicitation for candidates for nomination should begin in June so nominations can be posted in September with elections completed by October 31st as requested by ENA.

2. Elections

- A. Officers must be elected by a majority vote of the chapter members or in accordance with chapter *Bylaws*.
- B. Tidewater chapter will hold regularly scheduled elections for its officers. Chapter **officers' information is due to the ENA Component Relations Department no later than October 31st of each year.** Elections must be held prior to this due date.
- C. A committee, elected or appointed by representatives of the chapter, may be formed and charged with identifying and qualifying candidates for office. Any self-nominated candidate would have to meet the same criteria as those candidates solicited to run. The committee would also be responsible for providing guidelines for those who aspire to office. The chapter may wish to follow the ENA guidelines for identifying and qualifying candidates for Board of Director positions. Under *Robert's Rules of Order*, the President should not serve on the committee, even in a non-voting capacity. Alternately, the Immediate Past President may serve on the committee. The committee should be elected/appointed by chapter rather than by the President.

3. President

- A. Qualifications
 - 1) Current ENA membership.
 - 2) Current registered nurse licensure.
 - 3) Active participation at the state and/or chapter level.
- B. Responsibilities
 - 1. Serves as Chief Elected Officer of the chapter.
 - 2. Serves as President of the chapter's governing body
 - 3. Coordinates all chapter administrative activities.
 - 4. Appoints committee chairpersons and members.
 - 5. Exercises all responsibilities and privileges as an officer as specified in the Bylaws and Procedures at the national, state and chapter levels.
 - 6. Performs all duties of President as outlined by the chapter Procedures.

7. **In January, after taking office the President will update all pertinent records with current board of director's names** such as: PO Box, Bank Account signatories.

C. Term of Office

The President shall serve for a term of one (1) calendar year, January 1st through December 31st, unless otherwise stated in the chapter Bylaws.

The President of the chapter oversees all components of the board of directors committees, reports and manages the chapter for the best benefits of its members. The President will set up the monthly meeting schedule at the beginning of the year along with other special events that need to be noted.

The President will schedule an Executive Board of Directors meeting at the beginning of the term for changeover of duties and review of roles and responsibilities for each position on the board. An annual budget will be adopted for the respective year.

4. President-Elect

A. Qualifications

- 1) Current ENA membership.
- 2) Current registered nurse licensure.
- 3) Active participation at state and/or local level.

B. Responsibilities

- 1) The president-elect will work closely with the President for operations of the chapter for mentorship into their role as President in the following year.
- 2) Performs any duties assigned by the President of the chapter.
- 3) Serves as President-elect of the chapter's governing body.
- 4) Succeeds to the office of President at the expiration of the President's term. In the event the position of President becomes vacant, the President-Elect shall serve for the unexpired term and the term for which he/she was elected. In the event the President-Elect becomes the President, the chapter Bylaws should indicate whether or not the President-Elect vacancy is to be filled or left vacant. The process for filling such a vacancy should be documented in the chapter Procedures.
- 5) Exercises all responsibilities and privileges as an officer as specified in the Bylaws and Procedures at the state and chapter levels.
- 6) Performs all duties of President-Elect as outlined by the state council or chapter Procedures.

C. Term of Office

The chapter President-Elect shall serve for a term of one (1) calendar year, January 1st through December 31st, unless otherwise stated in the chapter Bylaws.

5. Secretary

A. Qualifications

- 1) Current ENA membership
- 2) Current registered nurse licensure
- 3) Active participation at state and/or local level.

B. Responsibilities

- 1) Keeps a record of the proceedings of the chapter
- 2) Records the minutes of the meetings of the Board of Directors and the chapter meetings along with any other proceedings of the chapter.

- 3) **Distributes all minutes to the board of directors and chapter to the general membership within one week following the meeting but no later than two weeks.**
- 4) Minutes will be posted on the website for review and adopted for approval at the following meeting.
- 5) All records will be kept on file according to the bylaws.

C. Term of Office

- 1) Secretary shall serve for a term of one (1) calendar year, January 1st through December 31st, unless otherwise stated in chapter Bylaws.

6. Treasurer

A. Qualifications

- 1) Current ENA membership
- 2) Current registered nurse licensure
- 3) Active participation at state and/or local levels

B. Responsibilities

- 1) To maintain financial records in accord with generally accepted accounting procedures.
- 2) To maintain records and provide for a mechanism to transfer records (general and financial) upon the installation of a new Treasurer.
- 3) To work with the President and President-Elect to present a budget proposal annually.
- 4) To maintain banking accounts and disbursement thereof. **Bank of America is the current bank institution.**
- 5) To maintain an Employer Identification Number 52-1526165 under the Virginia State Council.
- 6) To maintain appropriate documents for incorporation if applicable.
- 7) **To provide the annual tax information requested by the Virginia State Council Treasurer** for filing with the State and Internal Revenue Service as appropriate and to maintain and ensure compliance with Not-For-Profit financial status as a 501(c)(3) organization.
- 8) Ensure all information is submitted in a timely manner when requested to prevent penalties against the chapter.
- 9) **Provide information to the state council accountant for the chapter members requiring the Form 1099;** members that received over \$600 for services provided to TENA during the fiscal year.
- 10) To submit an annual Financial Report for officer and member review, as well as Financial Reports for scheduled meetings. The annual Financial Report is to be filed with the ENA on or before June 1st each year.
- 11) To perform all duties required of Treasurer in accordance with Parliamentary Procedures and Common Law.
- 12) **Distribute monthly income and expense report** to the Board of Directors prior to the monthly meeting for review.
- 13) **Ensure all reimbursements have the Reimbursement form completed with original receipts attached.**
- 14) **The Treasurer or designee will maintain the post office box for the chapter** and check its contents no less than once every two weeks for incoming mail/material.

C. Term of Office

- 1) Treasurer shall serve for a term of one (1) calendar year, January 1st through December 31st, unless otherwise stated in chapter Bylaws.

7. Treasurer-Elect

A. Qualifications

- 2) Current ENA membership
- 3) Current registered nurse licensure
- 4) Active participation at state and/or local levels

B. Responsibilities

- 1) Works directly with the treasurer in all responsibilities required of the treasurer in preparation of the budget, reports or filings.

C. Term of Office

- 1) Treasurer-Elect shall serve for a term of one (1) calendar year, January 1st through December 31st, unless otherwise stated in chapter Bylaws then transition into the role of Treasurer the following year.

8. Chapter Representation to the State Council

A. Each chapter has the responsibility to provide active participation at the state level.

- 1) At least one (1) member of each chapter should serve as a representative on the state council.
- 2) The chapter will determine state council representatives in accord with state council Procedures.
- 3) The chapter should attempt to provide partial or full funding for the state council representative's participation at the state council meetings.

CHAPTER 4 – COMMITTEES

1. The chapters may appoint committees as necessary to research and address the objectives, educational needs, professional practice, special interests, and programs of the chapter while simultaneously serving as resource consultants. In addition, each chapter may want to maintain one or more of the following committees: Education, Injury Prevention Institute, Pediatric, Trauma, Government Affairs, Nursing Practice, Research and Membership. Chapters should also follow any committee recommendations set forth in the respective chapter Procedures.

The bolded committees are those maintained by the Tidewater Chapter.

A. **Education Committee:** The Education Committee is responsible for serving as an educational resource by monitoring and addressing the educational issues, needs and interests of the membership and emergency nurses in general. The committee is also responsible for promoting the nature of emergency nursing and the advancement of emergency nursing as a discipline through continuing education.

- 1) The education committee will ensure necessary paperwork is filed for accredited contact hours for each educational lecture provided by the chapter.
- 2) The education committee will provide an evaluation summary of all lectures to ensure the member's feedback is acknowledged.

- 3) The committee will select someone to purchase the gift for the speaker according to budget and will be presented with a thank you note from the chapter.
- 4) An education calendar will be developed to coordinate all courses offered such as TNCC, ENPC, INJURY PREVENTION, CATN, CEN REVIEW, CPEN REVIEW, SESS and National conferences to prevent double booking of courses.
- 5) **The chapter credit card can only be used to cover course operation expenses. Other expenses must be pre-approved by the President.**
- 6) **Course Directors will submit a Course Income and Expense Form along with a Reimbursement Form for any expenses incurred for course operation with original receipts attached. These will be submitted within thirty (30) days of the course being held. The Course Income and Expense Form also needs to be sent to the President to keep them current with the financial records of the chapter.**

B. Government Affairs Committee: The Government Affairs Committee serves the interests of emergency nursing/care by developing, implementing and maintaining effective methods to influence legislation impacting the practice of emergency nursing. The committee is also responsible for developing and maintaining communication among the state council and chapter members to share information and obtain support on issues, which require legislation on the federal, state or local levels. In addition, the Government Affairs Committee should coordinate efforts to increase voter registration among emergency nurses.

- 1) Attends the annual session held in Washington DC and provides a report back to the chapter.
- 2) Attends monthly state meetings in Richmond (first Friday of the month)
- 3) Attends Legislative Day in February in Richmond and reports back nursing issues to the chapter.
- 4) **The chapter will have a Government Affair Representative to provide information relevant to nursing issues.**

Chapters that are exempt from federal income tax under Section 501c3 of the Internal Revenue Code are subject to limitations in their lobbying efforts. Organizations with this designation are **banned** from participating in a political campaign for federal, state, or local candidates as well as from forming, supporting, or administering a political action committee (PAC). Failure to comply with these rules may result in the loss of 501c3 status.

C. Trauma (TNCC) Committee: The Trauma Nursing Committee is responsible for serving as an educational resource by monitoring and addressing the educational, legislative, clinical and research issues related to trauma care as well as addressing TNCC-related issues. The Trauma Nursing Committee serves as the networking body with other nursing and health care organizations to impact trauma prevention and quality of care. This committee is charged with monitoring and evaluating the quality of the TNCC courses and instructors within their state.

D. Pediatric (ENPC) Committee: The Pediatric Committee is responsible for serving as an educational resource by monitoring and addressing the educational, legislative, clinical, and research issues related to pediatric emergency nursing and care as well as addressing ENPC-related issues. The Pediatric Committee serves as the networking body with other nursing and health care organizations to impact pediatric emergency care. This committee is charged with monitoring and evaluating the quality of the ENPC courses and instructors within their state.

E. Membership Committee: The Membership Committee is responsible for developing and implementing strategies for recruiting and retaining members. This committee monitors and promotes activities or benefits available to members at the state and local level as well as the national level. In addition, the Membership Committee is responsible for developing a method of surveying members to determine whether or not members' needs are being met at the state and local level and what can be done to better address their needs. The Membership Committee conducts an annual membership campaign either on its own or in conjunction with the ENA. They are encouraged to contact the ENA Membership Services Department for information regarding the ENA Membership Campaigns.

- 1) Sends out monthly meeting flyers by the USPS and sends flyer to President for electronic mailing.
- 2) Sends welcome letters to new ENA chapter members
- 3) Monitors memberships to ensure they are in the appropriate chapter
- 4) Maintains the bulk mail permit
- 5) Sends out the annual election ballots to all of the chapter members via USPS and submits the information to the President for electronic distribution.
- 6) Provides items at each monthly meeting for raffle prizes.

F. Community Service Committee: This committee will identify programs in which TENA can be actively involved in the community. These can be team events for raising awareness about health issues, collection of items for things to improve someone's lifestyle such as the Food bank, Toys for Tots.

At least two community service events will be done for the calendar year to increase the presence of TENA in the community.

G. Student Nurse Committee/Liaison Representative: TENA would like to encourage Student Nurses in our organization by enlisting a Student Liaison Representative from each of the accredited schools in our local area. **TENA would pay for one student membership per accredited school to ENA with the requirement that they attend at least 5 of the scheduled meetings throughout the year and provide a report at each meeting** about student nurse curricula or changes impacting student nursing. If unable to attend a meeting the report can be submitted electronically to the President.

The committee will send out a letter each year to the Director of all the accredited schools in the local area to seek individuals interested in being a Student Nurse Liaison to TENA with the requirements of the position

Contact will be made to the accredited schools regarding any Career Days, Student fairs that TENA may be able to participate in and encourage interest in Emergency Nursing.

CHAPTER 5 – INCORPORATION AND RELATED LEGAL MATTERS

The TENA chapter is incorporated under the state of Virginia as a not-for-profit corporation. There are several advantages to being incorporated. One of the most important is that it provides protection to its members from the chapter obligations and liabilities whether they are financial or legal. The chapter should contact their respective Secretary of State office to obtain specific information regarding incorporation and responsibilities. ENA strongly recommends that an attorney familiar with not-for-profit corporate law draft the corporate application. Incorporation must be processed in accordance with the legal procedure for incorporation in the state where the chapter is located.

The Articles of Incorporation for the chapter should incorporate the Purpose and Objectives of the chapter/state council and must not conflict with any aspects of the ENA Bylaws and Procedures.

When a chapter is separately incorporated and establishes itself as a 501(c) (3), the purpose must be identical in both its Bylaws as well as in the Articles of Incorporation as follows: "The purposes for which, the corporation is organized are educational, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, including but not limited to the advancement of emergency nursing through education and public awareness".

It is the responsibility of each chapter if separately incorporated chapter to maintain its incorporation status.

The chapter's FEIN (Federal Identification) should be recorded and given to new officers each year along with other pertinent chapter paperwork. Chapters which are part of the state council may use their own FEIN, but it is recommended that they use the state council's FEIN. Chapters which are separately incorporated must use their own FEIN and may not use the state council's FEIN.

National ENA provides the state council with Directors and Officers (D&O), fidelity and general liability coverage. Refer to the *Reference Guide for State Treasurers*, chapter on insurance which can be found on ENA's Web site.

It is the responsibility of each separately incorporated state council and chapter to maintain its incorporation status. It is National ENA's responsibility to maintain the 501(c) (3) exemption status for each state council and chapter that has successfully applied to be included in ENA's group exemption 3993.

CHAPTER 6 – FINANCIAL MANAGEMENT

1. TENA chapter has the responsibility to maintain financial records in accordance with generally accepted accounting Procedures, and follow all Internal Revenue Service regulations.

2. The fiscal year of the chapter shall be January 1st through December 31st.

3. The chapter should make provision in its annual budget for the following:

- A. Publication(s)
- B. Mailings, business meetings and educational programs (i.e., TNCC and ENPC)
- C. Total or partial funding for the chapter representatives, if three-tiered structured, to attend state council meetings.

4. Bank Signatory Cards

- A. The first act of the Treasurer upon taking office should be to obtain and complete new bank Signature cards and return them to the bank promptly.
- B. Signatories should be authorized by Board action.
- C. It is recommended that there be at least three authorized signers to assure that there will be three people with the ability to access the account should one or more persons leave their ENA position.
- D. For chapters that are not separately incorporated and are part of the state council, it is recommended that the third signature be that of the state council Treasurer, so in the event a chapter is dissolved, the state council would be able to retrieve the remaining chapter funds.

5. Financial Policies

At minimum, it is recommended that every state council and chapter consider developing the following policies:

- A. Conflict of interest
- B. Investment policy
- C. Per diem/reimbursement policies
- D. Disbursement policies regarding documentation and required check signers
- E. Retention and destruction of records
- F. Whistleblower policy

6. Chapter Credit Card Usage

Credit card usage for TENA is limited to course operations such as TNCC, ENPC, and CATN etc since they incur a high cost for the materials necessary for the course; also for the purchase of the candy basket materials for Emergency Nurses Week. Otherwise reimbursement can be done by providing receipts to the treasurer for the expense. **A reimbursement form will be provided by the person requesting reimbursement for our records with the original receipt attached. Reimbursements will be made at the monthly meetings and the President must approve the reimbursement prior to issuing.** Reimbursement forms will be available on the TENA website. **Contact should be made with the President beforehand before purchasing anything other than the items discussed**

above for approval or not on the proposed budget. If the President is not available then the President-Elect will have the ability to approve reimbursement.

7. Reimbursement for Expenses

- A. Reimbursement will be paid after approval by the Chapter President. All reimbursements shall have the original receipt with the completed reimbursement form attached.
- B. Failure to submit appropriate documentation within sixty (60) days will result in forfeit of the expense reimbursement.
- C. The chapter requires full disclosure if they are receiving funds or monies from another source for the expenses being reimbursed. Pursuant to rules in the Internal Revenue Service Code, you may not “personally profit” from any chapter/state/national association reimbursement.
- D. Reimbursement for travel expenses may be used for airfare, hotel accommodations, food up to \$50 per day (excluding alcohol), taxi/shuttles or other travel related expenses within reason. Car rental is not included in reimbursement.

CHAPTER 7 – ASSESSMENTS

On a quarterly basis, the ENA Financial Department will pay each active state council or chapter representing an assessment for each ENA member joining for the first time, or renewing membership during the quarter.

1. Membership Assessments:

- A. The standard chapter assessment (\$5.00) per member will be sent directly to the chapter.
- B. If the chapter is in the inactive statuses, the chapter assessment may be sent to the state council.

2. Course Assessments

State councils receive quarterly assessments for conducting TNCC and/or ENPC provider and provider re-verification courses conducted within their state. The monies are paid to the state council once all post-course paperwork has been received, full payment of all course fees and charges has been made and all credits, if any, have been refunded or applied to another course. TENA will receive assessments from the state council for courses conducted during the calendar year. An assessment will be sent to the chapter according to the states procedure.

CHAPTER 8 – IRS TAX STATUS AND FEDERAL/STATE FILING RESPONSIBILITIES

1. IRS Tax Status

- A. TENA chapter must have 501(c)(3) tax exempt status as an educational association from the Internal Revenue Service (IRS).
- B. National ENA administers a group exemption process to assist state councils and separately incorporated chapters to achieve (c)(3) status without individually going through the expensive and lengthy IRS application process.

The 501(c) (3) status is for federal income tax purposes only; the state councils/incorporated chapters retain their independent status, their own FEIN and are responsible for meeting all applicable federal and state filing requirements.

- C. Once a state has successfully met the requirements to be included in ENA’s group exemption, there is no annual form or other process for the state council or separately incorporated chapter to complete in order to retain its 501(c) (3) status. National ENA completes an annual filing for the

group exemption which simply lists the name, address and FEIN of the state councils and chapters included in the exemption. The ENA filing confirms to the IRS that the councils and chapters are continuing to work towards the advancement of emergency nursing through education and public awareness.

D The national ENA Finance Department will assist states/incorporated chapters with this group exemption process.

2. IRS Filing Responsibilities

A. Who must file – Every state council/chapter has the responsibility to file with the IRS an annual information return (Form 990xx) for reporting financial activity. For reporting purposes, **state councils that have chapters included within the state council must combine all chapter financial transactions with the state council financial transactions.** It is the responsibility of the state council to establish policies and procedures for the reports chapters must file with the state council. Chapters are responsible for following the prescribed state policies and procedures so that chapter financial transactions can be reported accurately and timely by the state council. Chapters separately incorporated are not consolidated with state councils and must file their own annual information returns with the IRS. There are three versions of the Form 990. As with many IRS forms, the Forms 990 can be complex and difficult to complete. An increasing number of states are engaging CPA firms for this task. We strongly recommend this approach. Another advantage of having the Forms 990 professionally prepared is that the state council/chapter will have the CPA firm to rely on, in the event the IRS has questions with regard to the filing.

B. Filing Requirements – Filing requirements are based on gross receipts. Gross receipts should not be confused with net income or profit. **Gross receipts are the total amount the organization received from all sources during the year, without subtracting any costs or expenses.** Gross receipts include ENA assessments, TNCC/ENPC fees, injury prevention revenues/grants, fundraising revenues and any other revenues, even if some or all of the funds are deposited in separate council/chapter accounts.

1) Form 990N – All state councils and separately incorporated chapters with annual gross receipts of \$25,000 or less must file with the IRS a short 'postcard' form, 990-N. The IRS requires that the Form 990-N be filed electronically through the internet. There is no paper form. It must be filed every year by the 5th month after the fiscal year ends. For example, for the year ending December 31, 2008, the Form 990-N must be electronically filed by May 15, 2009.

2) Form 990 or Form 990EZ – All state councils and separately incorporated chapters with gross receipts of more than \$25,000 must file Form 990 or 990EZ. Consult with your CPA firm as to which form is appropriate for your state council/chapter. The deadline is the same as for Form 990-N.

3) Form 990-T – All state councils and separately incorporated chapters which have gross income of \$1,000 or more from business unrelated to the organization's exempt purpose must file a 990-T. This is an additional requirement, regardless of what Form 990 the organization files and is an exception to the rule that non-profit organizations do not pay federal income tax.

4. Form 1099 will be provided to chapter members that have received over \$600 in payment for services provided to the chapter during the fiscal year. The form will be completed by the accountant filing the state tax report. The Treasurer will provide information to the accountant as required for the 1099 form.

5. Tax information requested by the Virginia State Treasurer for State and IRS filing will be submitted as requested.

All non-profit organizations with gross unrelated business income of \$1,000 or more are liable for unrelated business income tax (UBIT). An activity is an unrelated business activity if it meets three requirements: (1) it is a trade or business; and (2) it is regularly carried on; and (3) it is not substantially related to the furtherance of the exempt purpose of the organization.

One of the common sources of unrelated business income is advertising revenue such as paid advertising in newsletters and meeting or symposium programs. Certain unrelated business income is specifically exempt from UBIT. In this category is interest, dividends, certain other investment income and exhibit fees from a trade show. The IRS Code also allows certain related expenses to be deducted from the reported income. If the state council/chapter has unrelated business income, we recommend engaging a CPA firm to prepare the 990-T.

3. State Filing Requirements

State councils and separately incorporated chapters have state filing requirements in addition to the federal requirements.

A. Retention of the state council/chapter's corporate status:

Incorporation is a state function. There is no more important state requirement than maintaining your corporate status in good standing. Having a corporate shell is what protects state/chapter leaders from personal liability should there be a claim against the state or chapter.

In most states, corporations must file a report in order to remain in good standing. In some states, such as Illinois, the report must be filed annually. Other states may have biennial filing requirements. In Illinois the report is one page and must be filed with the Secretary of State.

There is a \$5 filing fee. In other states, the state official may have a different name, but the process is the same: the report is usually only a page or two, there is a minimal filing fee and the report must be filed periodically. Failure to file the report timely can lead to loss of good standing status and eventual dissolution of the corporation.

B. Required annual state information returns:

Many states regulate public charities such as 501(c) (3) nonprofit organizations. The public charities office is not necessarily the same office that has the corporate report filing requirement. For example, in Illinois the Secretary of State regulates corporations. However, it is the Office of the Illinois Attorney General that regulates charities.

Often the public charities office requires 501(c) (3) organizations to file a state form 990 or similar report, regardless of the organization's size. There may be an audit requirement as well for larger organizations.

It is recommended that the state council/chapter call your state government offices or review information on their Web site to determine what requirements may apply to your state/chapter. A local CPA firm is another recommended resource.

C. Required sales tax returns:

If your state/chapter sells items such as sweatshirts, magnets, pins, or other similar merchandise on a regular basis, it may have to charge sales tax and therefore will be subject to state sales tax filing requirements.

D. Sales Tax Exemptions:

Some states exempt certain non-profit organizations from paying state sales tax on their purchases. Others may exempt non-profit organizations from certain state/local taxes on hotel and food and beverage. Commonly, a non-profit organization will have to apply to the state for a determination of eligibility and a state exempt sales tax number.

CHAPTER 9 – LEGISLATIVE ISSUES

1. State and local legislative issues affecting emergency care and emergency nursing practice should be monitored, and each state council and chapter should maintain a legislative network. (i.e. an EN411 representatives for each Member of Congress within the state)
2. ENA forwards the publication, *Washington Update*, covering legislative issues related to emergency nursing and care, to state council and chapter Presidents. The publication is also available on ENA's website.

CHAPTER 10 – PROFESSIONAL NURSING PRACTICE

1. It is the responsibility of the chapter to monitor and address professional issues related to emergency care on the local level. The chapter should also regularly monitor multiple sources of information on professional issues, as well as regular dissemination of materials to its members. Chapters should establish an ongoing Nursing Practice or Professional Issues Committee on the local level.
2. Professional Liaisons - An attempt shall be made to maintain a liaison with state or local professional organizations and agencies such as:
 - A. State Boards of Nursing
 - B. State Nursing Associations and State Offices of Specialty Nursing Organizations
 - C. American College of Emergency Physicians (ACEP)
 - D. Emergency Medical Services

CHAPTER 11 – COMMUNICATION WITH MEMBERS

1. TENA chapter has the responsibility to provide communication/update and/or information to its membership. That communication should contain information regarding meetings and professional activities of the state council and chapters.
2. The chapter may opt to communicate through electronic and/or print media.
3. TENA will manage a website keeping it up to date with current information to promote communication with its members.
4. TENA will manage the Facebook page regularly as a means to communicate with chapter members via social media.

CHAPTER 12 – MEMBERSHIP

- A. TENA chapter should strive to increase membership through participation in national ENA's various membership drives.
- B. Formalized contact must be made with new members to ensure their integration into state council, chapter and local informal groups. Ongoing retention efforts are needed to encourage membership renewal.
- C. Membership recruitment materials are available from ENA if needed.
- D. The process of mentoring is essential to the future of the state councils and chapters. Mentoring and succession planning is recommended for new or incoming officers, committee chairpersons, or representatives. It strengthens the state council and chapters and contributes to its growth and endurance.
- E. TENA will become involved in career days, student fairs to recruit nursing students into Emergency Nursing.

Revised December 31, 2010

- F. All attempts should be to reach out to Nurse Managers of Emergency Departments to aid in promoting ENA at their hospital, consider visiting each ED to speak about the benefits of ENA and to encourage new member involvement.

CHAPTER 13 – MEETINGS AND EDUCATIONAL PROGRAMS

1. TENA chapter has the responsibility to conduct at least two (2) formal business meetings annually, in accordance with the current edition of *Robert's Rules of Order*. They may conduct in person or telephonically. Ideally chapter meetings should be held on a quarterly or bi-monthly basis.

2. Meeting dates and locations should be determined at the beginning of the year. Advance notification of meetings should be given to all members of the chapter. Meeting sites and times should be varied to allow a majority of members the opportunity to attend.

3. Chapter officers should use previous agendas and meeting minutes to prepare the upcoming agenda in order to maintain consistency and to avoid overlooking outstanding issues.

4. Agendas should typically include, at a minimum, the following items:

- A. Call to Order
- B. Recognition of Members Present
- C. Additions to the Agenda
- D. Approval of Previous Meeting Minutes
- E. Secretary/Treasurer Report
- F. Officers and Board of Directors Report
- G. Committee Reports
- H. Unfinished Business
- I. New Business
- J. Adjournment

5. Timeframes should be established for each agenda item to keep the meeting flowing within the allotted time.

6. The President (Chair) conducts the meeting unless otherwise specified. The meeting should be called to order at the designated time and the agenda should be followed closely. If discussion occurs that is not directly associated with the issue on the table, the chair of the meeting should return the participants' attention to the original agenda item. Objective direction is very important in order to conduct the meeting in an efficient and professional manner, ensuring that the participants are comfortable in verbalizing any statements or opinions.

7. **The meeting agenda should be prepared at least a week in advance and will be posted on the TENA website or distributed with the meeting notice when possible.** Prospective meeting attendees should be given the opportunity to make additions to the agenda prior to the meeting. A current agenda should also be distributed at the meeting.

8. Copies of information to be distributed at the meeting should be prepared in advance and individuals presenting at the meeting should be advised to bring enough materials for all in attendance. Additional copies of the meeting information should be kept for the files.

9. Reports by Standing Committees and informal groups should be a regular feature of business meetings and include position statements, achievements, and evaluation, along with the regular discussion and identification of professional issues.

10. TENA chapter should provide an emergency nursing education program at least 50% of scheduled meetings annually, in conjunction with its chapters and/or other healthcare entities. ENA is accredited as a provider of continuing nursing education by the American Nurses Credentialing Center's Commission on Accreditation. For Information on obtaining contact hours, contact the Education Department at the ENA National Office.

Revised December 31, 2010

CHAPTER 14 – GENERAL ASSEMBLY DELEGATION - For a description of the powers, responsibilities, composition and meetings of the General Assembly, refer to the ENA Bylaws.

1. Each state council has the responsibility to organize and send a state delegation to the ENA Annual General Assembly. Each chapter should participate in the state selection process. The delegates serve to represent the state councils and chapters and to present and/or debate proposed ENA Bylaws amendments and resolutions submitted for action.

2. DELEGATES

Qualifications

- 1) Current Active Membership at the time of General Assembly.
- 2) Other qualifications to be determined by the state council.

C. Delegate Selection

The chapter President will have overall authority of determining eligibility of interested chapter members in being a delegate for the state to aid the State Council in making the appropriate delegate choice.

Members who meet the established qualifications will submit their completed application to the President of the chapter for verification and signature. The applications will be submitted by the President of the chapter to the state council for the selection process.

D. Delegate Responsibility

Requirements will be determined by the state council. Chapter members selected as a delegate will be expected to meet those responsibilities. The delegate should be prepared by familiarizing themselves with the General Assembly *Procedures and the latest edition of Roberts Rules*.

CHAPTER 15 – STRATEGIC PLANNING

Strategic planning is like creating a “care plan” for your chapter. It should be revisited on a yearly basis but can have short term and long term goals within it. It is recommended that chapter leaders reference national ENA’s strategic plan to identify opportunities to support national initiatives within the organization. It is also recommended that the project leader for strategic planning be the President-Elect since that is the individual that will be overseeing the implementation during the next year. A Strategic Planning session will be held with the Executive Board of Directors and another session with the chapter members. Information from the two sessions will be shared and integrated into a strategic plan for the chapter.