

CALIFORNIA MEDICAL ASSOCIATION ALLIANCE STANDING RULES OF FINANCE 2015

The Standing Rules of Finance of the CMAA are designed to protect the assets of the CMAA. The reimbursement policies were developed to encourage members in the development of personal leadership skills to benefit the organization at the state and county/district levels.

FISCAL YEAR:

The Fiscal Year shall be January 1 to December 31st for reimbursement accounting and tax purposes. All outstanding bills must be submitted to the treasurer by **December 1st**. All bills must be paid by December 31st. Exceptions must have prior approval by Board Chair.

The reimbursement form is found on the website: www.cmaalliance.com and must be completed and sent with receipts to the person listed on the form for reimbursement.

OPERATING FUND:

All bills shall be paid from the business checking account. There will be a minimum of three signers from the Executive Board. Those signers can be the Chief Financial Officer (CFO), a designee appointed by the CFO, Chair of the Board or other members from the Executive Board.

SAVINGS & INVESTMENT FUNDS:

1. All money shall be kept in accounts that best meet the financial needs of the Alliance and demonstrate fiscal prudence, and follow the investment policy approved by the Executive Board and ratified by the Board of Directors.
2. The Chief Financial Officer (CFO) shall be the primary contact for the financial advisor who oversees the managed portfolio. The secondary contact shall be the Chair of the Board.
3. The financial advisor is authorized to buy and sell investments with the approval of the CFO and the Chair of the Board.

FINANCIAL OVERSIGHT COMMITTEE:

1. The CFO may appoint a Financial Oversight Committee to assist her/him with the monitoring of portfolio.
2. The Committee ensures that transactions are consistent with the CMAA investment policy that was approved by the Executive Committee and ratification by the Board of Directors.
3. Only CFO and designated Members of the Board of Directors shall ~~only~~ have on-line access ~~of~~ to investment portfolio account.
4. Members of the committee may have input and voice concerns to the CFO, who will take appropriate action.

CMAA INVESTMENT POLICY:

1. A copy of the investment policy will be on file with the Secretary.

2. The CFO, the Chair of the Board and the financial advisor shall have copies of this document.

GENERAL REIMBURSEMENT GUIDELINES:

EXPENSES THAT EXCEED BUDGETED “CATEGORY HEADING” AMOUNTS OR NON-BUDGETED ITEMS:

1. An expenditure that exceeds \$50.00 up to \$499.99 PRIOR APPROVAL of the CFO and Chair of the Board.
2. An expenditure that exceeds \$500.00 up to \$4999.99 must have PRIOR APPROVAL of the CFO and the Chair of the Board with authorization by the Executive Board.
3. An Expenditure that exceeds \$5000.00 must have PRIOR APPROVE of the CFO and Chair of the Board with authorization by the Executive Board and ratification by the Board of Directors.
4. The Approved Expenditure will be communicated to the person responsible for keeping the CMAA books.

Any expenditure incurred by a member that did not receive properly authorization, as outlined above, will not be honored.

OFFICIAL BUSINESS FOR CMAA MEMBERS:

1. CMAA Conferences/Meetings/Retreats:

- A. Members of the Executive Board, Board of Directors, Board Development Committee/Task Groups, and attendees of official CMAA meetings, who are in leadership positions in component alliances, are eligible for travel reimbursement.
- B. Attendance of all meetings is mandatory in order to receive reimbursement unless cleared in advance by the CFO in consultation with the Chair of the Board, and communicated to the person responsible for keeping the CMAA books.
- C. Physicians-In-Training spouses/partners who are members of the Board of Directors, or in designated leadership positions, shall be eligible for reimbursement for registration fees, travel related expenses, and ½ the room cost.

2. NON-CMAA CONFERENCE/MEETINGS:

- A. Member(s) attending such meeting will represent the CMAA/
- B. The Executive Board will make these selections.
- C. Approved attendees will be eligible for travel reimbursement and possible additional expenses if approved by the Executive Board and Board of Directors, as required by the “Standing Rules of Finance”.

3. COUNTY VISITS:

Travel for members acting in an official capacity that is not budgeted for, to include county visits, must have prior approval of the CFO and the Chair of the Board, and communicated to the person responsible for keeping the CMAA's books. The policies for non-budgeted monies must be followed.

4. SUPPLIES/MATERIALS:

All members of the CMA Alliance Executive Board, Board of Directors and Committees/Task Groups are entitled to be reimbursed for certain budgeted job-related expenses, in addition to travel, such as telephone, postage, supplies, and printing/copies. Surcharges, i.e. late fees, penalties, etc., will not be reimbursed.

5. CONFERENCE CALLS:

The CMAA will not reimburse for the per minute charges of a conference call.

6. AMAA ANNUAL SESSION:

- A. The expenses of the CMAA Board of Directors representative shall be reimbursed as provided for in the CMAA budget, i.e. registration fee, travel expenses, and ½ of the room cost. (The Chair, or Co-Chairs, will have priority. If there are Co-Chairs, and both individuals choose to attend, their expenses will be reimbursed, to include ½ the room cost.)

If the representative is attending alone, she/he must contact the AMAA and request the name of someone in need of a room who is willing to share the cost. If on arrival, there is no one, the cost of the full room will be covered.

- B. There is a \$500 stipend available to be awarded to member representing the CMAA. Selection will be made by the Board of Directors.
- C. For reimbursement, attendance at all meetings is mandatory, unless cleared in advance by the Chair of the Board.

TRANSPORTATION REIMBURSEMENT:

COMMERCIAL TRAVEL:

All travel reimbursement is based on the most economical means available, to include plane or train, within California.

1. Discounted airline tickets must be purchased a minimum of 3 weeks prior to travel. Exceptions require the authorization of the CFO and Chair of the Board.. Only added expense to be covered is the cost of checking one bag.
2. Travel by private plane will be paid at the discounted airfare rate. The CMAA assumes no responsibility or liability for anyone using a private plane.

MILEAGE REIMBURSEMENT:

1. The driver of the car will be reimbursed for mileage @ \$0.565 per mile.
2. If the cost of commercial transportation is less, then the calculated mileage, the lesser amount will be reimbursed.

SHUTTLE BUS TRANSPORTATION TO/FROM MEETINGS/ AIRPORTS:

1. Transportation between the airport, train, or bus station and the meeting site will be reimbursed at a rate not to exceed the roundtrip fare of the local shuttle service.

PARKING AND TOLLS:

1. Parking fees, not to include valet surcharge, will be reimbursed.
2. Tolls will be reimbursed.

ALL RECEIPTS FOR TRAVEL MUST BE SUBMITTED TO THE BOOKKEEPER WITHIN FORTY-FIVE (45) DAYS. The Reimbursement Form is found on the website: <http://www.cmaalliance.com>

STATEWIDE CONFERENCE/MEETING HOSTED BY CMAA:

1. Expenses related to these conferences shall be paid out of the funding year budget in which the event occurs.
2. If the event is in the next fiscal year, this “event” chair will send vouchers to the CMAA Chief Financial Officer for payment after July 1st. The exception is required deposits. There will be money in the CMAA annual budget allocated for this meeting. Registration and expenses will go through the CFO chair organized the meeting/conference for authorization before being forwarded to the person responsible for keeping the CMAA books for processing and will be charged against the appropriate budget line item.
3. Computation of Registration Fee: Registration fees cover meals and breaks; cost of meeting rooms and meeting syllabus will be included if not already covered for in the CMAA budget.
4. Travel reimbursement is covered in travel reimbursement.
5. Expenses Normally Covered by CMAA Budget:
 - a. Meeting Rooms
 - b. A suite for the purpose of having a place where members can gather. It will be occupied by the Chair of the Board/designated member of the Executive Board hosting meeting in descending order
 - c. Room for chair of event
 - d. Special signs and equipment
 - e. Planning meetings
 - f. Printing
 - g. Telephone
 - h. Gratuities and courtesies other than those included in the cost of a meal
 - i. Speakers, however, some funding may be applied for through the CMAA
 - j. Contract signed with the hotel or other facility related to the meeting
 - k. If there is a speaker, the maximum to be expended is \$5000.00. This is to include the speaker’s fee, the hotel room and meals, and transportation. Exceptions are contingent on having outside funding.

PROCEDURES FOR COMPONENT ALLIANCE/STATE CONFERENCE/MEETING:

1. **Budget:** A proposed budget shall be prepared in advance and approved by the component alliance Board of Directors and/or the CMAA Executive Committee.
2. **Receipts for Deposit:** The person acting as “Registration Chair” for the meeting/conference should keep a record of the payments received by name, bank number, and amount before submitting to the person responsible for keeping the CMAA books for deposit in person or by mail. All receipts should be deposited into the business account of the county alliance or the CMAA. They are not to be deposited into a personal account.
3. **Travel Reimbursement:**
Refer to section on travel reimbursement.
4. **Expenses:** Expenses must be documented in a manner consistent with accepted accounting procedures. Documentation shall be in the form an original receipt, or a copy thereof. Copies of all records should be available for review.
5. **Speakers and Independent Contractors:**
A “1099 Form” must be filed if a speaker or independent contractor has been paid \$600.00 or more. (This is not filed if you are not paying the person as an individual; for most speakers you are making out the check in the name of a business). The information must include the person’s legal name, tax I.D. number or SSN, correct address, and total amount of compensation for all independent contractors. At the State level, this information shall be collected and sent to the CMAA CFO. Incorporated county alliances will have their own EIN and will file the 1099 Form using that number; if not, then they are operating under the EIN of their medical society and should submit the information to the medical society.
6. **Credit Card Charges:**
As a service to members, the CMAA has arranged to accept payments by credit card. There is a cost that the CMAA incurs in providing this service. To partially recover this expense, there is a charge of \$5/00 convenience fee added when a credit card is used. The cards that are accepted are: American Express, MasterCard, and VISA. The treasurer batches these charges and calls them all in at once. The information required to place a charge is: name as it reads on the card, type of card used, account number, expiration date, amount charged, plus the 3 or 4 digit security code number on front or back the credit card, depending on the type used and the signature of the member.
7. **Registration List:**
A list of the paid individuals registered must be sent to the Executive Board member under whom the meeting chair is working, as well as the Chair of the Board and the Chief Financial Officer.
8. **Registration Fee Refund Policy:**
Refunds will not be made unless requested 72 hours prior to the start of a meeting (i.e. State or Component Alliance hosted leadership conferences sanctioned by the CMAA, Board of Directors meetings, and all other CMAA events requiring advance registration.) Events hosted by the counties will be refunded by the said component alliance; all other registration fees will be refunded by the person responsible for keeping the CMAA books, upon authorization of the CFO . The person authorizing the refunds at the CMAA level is CFO in consultation with the Chair of the Board.
9. **Payments of Conference/Meeting Expenses:**
Checks for payments cannot be issued without a copy of the documentation for the expense. Normally this documentation and a check request would go through the event chair. A check, however, may be issued expeditiously by the person responsible for keeping the CMA books or the component alliance treasurer by verbal or written consent from the chair. A copy of the documentation, however, still needs to be sent to the person responsible for keeping the CMAA books for her/his records.
10. **Contracts:**
All contracts with hotels and conference centers shall be reviewed and approved by the Event Chair, the CFO and the Chair of the Board. As an added precaution, it is advisable to have a person that has experience with holding large meetings to review the contract, such as a past president or past Chair of the Board, past treasurer or CFO, or former event chair. The up-coming Event Chair, if in place, should receive a copy of the contract as a means of becoming familiar with the process. For the protection of component alliances, it is advisable that similar procedures are followed, for once a contract is signed; it is very costly to change.

The next two policies only apply to conferences/meeting where the State is the host.

11. Prepaid Expenses/Advances:

Prepaid meeting expenses (i.e. advances for speakers, event facilities, etc), not to exceed \$1500.00 will be available in the preceding fiscal year for required deposits. These prepaid expenses will be charged against the budget for the event even though they occurred in the preceding year.

An advance of \$1000.00 may be given to a State hosted conference for incidentals, if requested. This money is to be utilized for small expenditures, with copies of receipts being sent to the person responsible for keeping the CMAA books at regular intervals. This will allow the chair of the conference to maintain a working fund until the meeting is over. An accounting of the expenses will be made to the Chief Financial Officer, and the remaining funds will be returned to the CMAA.

(This is also a policy that applies only to the CMAA.)

12. State Meeting/Conference Chairs and/or Co-Chairs and Event Finance Chair:

The hotel room, based on double occupancy and registration fee, minus the cost of the meals, will be covered by the event budget. The cost of the meals will be the personal responsibility of the individual.

BOARD OF DIRECTOR MEETINGS BUDGET:

Budget will cover meeting rooms, copying, supplies, postage, and travel reimbursement.

MEMBERSHIPS CATEGORIES DUES:

REGULAR:

Regular Members pay full dues. Regular CMAA membership dues are \$30 per year.

SUSTAINING:

Sustaining members shall be offered to all spouses who meet the requirements for regular membership, and are the widows/widowers/partners of deceased physicians, or who are the spouses/partners of retired physicians. The dues for CMAA Sustaining Membership is one half (1/2) that of active regular members and is \$15 per year.

LIFE/HONORARY:

A Life Member is a past president of the Alliance. An Honorary Member is a member upon whom the CMA Alliance has conferred this status as a particular tribute. Dues for this membership category are optional.

PHYSICIANS-IN-TRAINING SPOUSES/PARTNERS:

Physicians-in-Training spouses/partners shall be offered reduced dues. CMAA membership dues are \$5 per year.

FRIENDS OF MEDICINE

Friends of Medicine membership shall be offered a “family or friend of medicine” that has been sponsored by a voting member of the CMAA at the county or state level. Dues will be at the same rate as regular members, \$30 per year. Friends of Medicine are non-voting members and not eligible for travel reimbursement.

**Proposed Revisions adopted at August 22, 2015 of the Board of Directors
Northstar, California**