

**SAN DIEGO CHAPTER  
CALIFORNIA SOCIETY OF ENROLLED AGENTS  
NATIONAL ASSOCIATION OF ENROLLED AGENTS**

**STANDING OPERATING PROCEDURES**

Reference: San Diego Chapter Bylaws (rev. September 13, 2011)

**PRESIDENT:**

**Responsibilities:**

- A. As chief executive office of the Chapter, provide leadership and exercise general supervision of the affairs of the Chapter.
- B. Ensure compliance with the Bylaws and other rules and regulations of the Chapter.
- C. Establish and maintain close and continuous cooperation and coordination with the California Society of Enrolled Agents, the National Association of Enrolled Agents, and other chapters.
- D. Protect the rights and interest of all members of the Chapter.
- E. Initiate such action as may be necessary to ensure the financial viability of the Chapter.
- F. With the Chapter Board of Directors, establish Chapter policy and serve as the spokesperson therefore.

**Duties:**

- A. Preside at all meetings of the membership and the Chapter Board of Directors.
- B. Serve as ex-officio member of all committees, except the Nominating, and the Ethics and Professional Conduct committees.
- C. Appoint, with the advice of the vice presidents, and approval of the Board, all committee chairs.
- D. Ensure that the Chapter records are appropriately transferred, and reviewed.
- E. Provide annual budget guidance.
- F. Participate in the selection of meeting sites and dates for the Board of Directors and Chapter meetings.
- G. Issue an official call for the Annual Chapter Meeting which includes a report of the Nominating Committee at least thirty (30) days before the election.
- H. Keep the officers and directors advised of all significant matters arising within their purview.
- I. Require an annual review and update of all Chapter Standard Operating Procedures.
- J. Prepare an annual report detailing Chapter activities for the year and submit it to the office of CSEA in sufficient time to be included in the Society's Annual Report.

**Procedures:**

- A. Assume the duties as President, San Diego Chapter, following installation. Coordinate with the immediate past president to facilitate this transition.
- B. The agenda for the first Board of Directors meeting should be formulated with the assistance of the newly elected officers.
- C. In conjunction with the Board of Directors, appoint the following committees (partial list of anticipated activities are shown in parenthesis):
  - Budget and Finance

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- Bylaws
- Education - (Meeting Arrangements, EA Exam Review Classr)
- Legislative and Government Relations
- Membership – (Chapter Newsletter –fka FORUM, Sunshine).
- Audit
- Public Information and Awareness – (Disaster Service, IRS/FTB Liaison)
- Scholarship
- Nominating

**General:**

- A.** Prepare an agenda for and conduct an annual planning meeting with the officers and Board of Directors to set goals and develop plans of action for the current fiscal year as soon as feasible after taking office. (No later than the first week I August). The outcome of this meeting should set forth the annual programs and proposed budget for the Chapter.
- B.** Study and become at ease with utilizing and implementing the procedures outlined in *Robert's Rules of Order, Newly Revised*.
- C.** Comply, and ensure compliance, with all other approved Standing Operating Procedures.
- D.** Write, or cause to be written, the "President's Message" article for the Chapter Newsletter and submit it to the editor within established deadlines.
- E.** All Officers are required to review and evaluate their specific section of the SOP and submit changes to the President for the May Board Meeting.
- F.** After sufficient time has elapsed since election/appointment, the President and the Secretary should be advised to submit written changes and modifications thereto at the May Board meeting for approval. Negative reports stating unfulfilled duties are required.
- G.** A copy of this approved SOP, and all other approved Chapter SOPs shall be delivered to the Secretary who will establish and maintain the "Master File." Copies are to be provided each successor with "turnover" files.
- H.** In between meetings of the Board of Directors, when requested by another Officer or Director, make such decisions as the President deems necessary and urgent, providing such decisions are consistent with Chapter Policies and Budget.

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**FIRST VICE PRESIDENT:**

**Responsibilities:**

- A. Assume and perform the responsibilities and duties of the President in his/her absence.
- B. Serve as liaison between the committees assigned by the President and Chapter Board of Directors.
- C. Coordinate the activities of all assigned committees.
- D. Chair the Education Committee.

**Duties:**

- A. Be prepared to assume the duties of the President of the Chapter.
- B. Assist the President in carrying out the responsibilities and duties of his/her office.
- C. Recommend the establishment of specific ad-hoc committees when appropriate.
- D. Frequently monitor the progress of all assigned committees, offering suggestions and making recommendations for the membership changes or dissolution of the committee when appropriate.
- E. Perform such other duties as the President, or Board of Directors may direct.
- F. Assume the responsibilities and duties as First Vice President, San Diego Chapter, following installation.

**Procedures:**

- A. Become especially familiar with the Chapter Bylaws, President's SOP and SOPs of all committees.
- B. Establish a procedure to monitor the progress (or lack thereof) of each assigned committee. Frequent telephone contact with the committee chairperson on a regular basis, and prior to scheduled Chapter Board meetings, is essential.
- C. Ensure that all committee reports are in writing and that they contain a recommendation the form of a motion, even those submitted for information and file.
- D. Maintain personal confidentiality when a recommendation for removal of a chairperson, member of a committee, or dissolution of a committee for cause becomes necessary.
- E. Maintain a record of all expenditures (reimbursed or non-reimbursed) for successor and the Budget and Finance Committee.
- F. Prepare annual written recommendations for changes or modifications to this SOP for the approval of the Chapter Board of Directors at their May meeting.
- G. A copy of this SOP, when approved, and any subsequent approved changes or modifications thereto, will be delivered to the President, Secretary and the successor First Vice President.

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**SECOND VICE PRESIDENT**

**Responsibilities:**

- A. Assume and perform the responsibilities of First Vice President in the event of his/her disability.
- B. Serve as liaison between the committees assigned by the President and the Chapter Board of Directors.
- C. Coordinate the activities of all assigned committees.
- D. Chair the Membership Committee.

**Duties:**

- A. Be prepared to assume the duties of First Vice President of the Chapter.
- B. Frequently monitor the progress of assigned committees, offering suggestions and making recommendations for membership changes when appropriate.
- C. Assume the responsibilities and duties of Second Vice President of the Chapter, following installation.

**Procedures:**

- A. Become especially familiar with the Chapter Bylaws, First Vice President's SOP and the SOPs of all assigned committees.
- B. Establish a procedure to monitor the progress (or lack thereof) of assigned committees. Frequent telephonic contact with committee chairpersons on a regular basis, and prior to scheduled Chapter Board meetings, is essential.
- C. Ensure that all committee reports are in writing and that they contain a recommendation in the form of motion, even those submitted for information and file.
- D. Maintain personal confidentiality when a recommendation for removal of a chairperson or members of a committee becomes necessary.
- E. Maintain a record of all expenditures (reimbursed or non-reimbursed) for successor, and the Budget and Finance Committee.
- F. Prepare written recommendations for changes or modifications to this SOP for approval of the Chapter Board at their May meeting.
- G. A copy of this SOP, when approved annually and any subsequent approved changes or modifications thereto, will be delivered to the President, Secretary, and the successor Second Vice President.

**SAN DIEGO CHAPTER  
CALIFORNIA SOCIETY OF ENROLLED AGENTS  
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**TREASURER**

**Responsibilities:**

- A. Serve as technical custodian of all Chapter funds.
- B. Function as the disbursing agent.
- C. Keep and maintain the Chapter's financial records.
- D. Prepare and submit financial reports for approval by the Board.
- E. Make available all financial records for audit.
- F. Ensure that a copy of the annual financial statement is timely forwarded to the Society. (August 15).

**Duties:**

- A. Keep safely all monies of the Chapter and deposit same in the name of the Chapter in such banks, trust companies or other depositories as shall be approved by the Board of Directors.
- B. Disburse any obligation of the Chapter approved for payment by the Board of Directors.
- C. Keep the books on the accrual basis and in double entry form in accordance with generally accepted accounting principles and practices.
- D. Prepare, and present, financial reports in a format which facilitates comparison to the approved budget.
- E. Be prepared to provide continuous financial advice.
- F. Make available the books and accounts of the Chapter to those persons specifically authorized by the Board of Directors.
- G. Prepare the annual financial statement for the fiscal year for forwarding to the Society.

**Procedures:**

- A. The Board of Directors shall designate two (or more) persons to sign Chapter checks. They are forbidden to sign an incomplete draft. Normally, the Treasurer is one of the signatories; and if not, the Treasurer's verbal approval shall suffice.
- B. The Standing Rules of the Chapter shall prescribe standards concerning reimbursement for expenses:
  - Incurred over budget or exceeding the amount specifically approved by the Board of Directors.
  - When valid invoices or receipts are not included.
  - Incurred without prior notification or approval.

If the above are not delineated in the Standing Rules, appropriate recommendations shall be submitted to the Board of Directors together with recommendations for remedial action.

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CALIFORNIA SOCIETY OF ENROLLED AGENTS  
NATIONAL ASSOCIATION OF ENROLLED AGENTS**

**STANDING OPERATING PROCEDURES**

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- C.** The financial condition of the Chapter is of paramount importance, and any significant trend which indicates future fiscal problems must therefore be brought to the immediate attention of the President, and Board of Directors together with recommendations for remedial action.
- D.** The books and accounts of the Chapter shall be audited upon transfer and at the close of the fiscal year (June 30).
- E.** Turn over all correspondence, papers and records (including this SOP) to your successor.
- F.** Maintain a record of all Treasurer's expenditures (reimbursed and non-reimbursed) for your successor and the Budget and Finance Committee.
- G.** Prepare annually, written recommendations for changes or modifications to this SOP for approval of the Chapter Board at their May meeting.
- H.** A copy of this SOP shall be evaluated annually and any subsequent approved changes or modifications thereto, shall be delivered to the President, Secretary, and the successor Treasurer.

**SAN DIEGO CHAPTER  
CALIFORNIA SOCIETY OF ENROLLED AGENTS  
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**SECRETARY**

**Responsibilities:**

- A. Keep an accurate record of proceedings of the Board of Directors and the General Membership Meetings.
- B. Maintain the administrative and operating files.
- C. Determine the eligibility and so certify an officer and director nominations made from the floor.
- D. Obtain CTEC Numbers from Society prior to each education event.
- E. Compile and approve the Post Educational Event Report and submit it to Society no later than 10 days after the event.

**Duties:**

- A. Keep the minutes in accordance with the general guidelines established in *Robert's rules of Order, Newly Revised*.
- B. Note any approved changes or corrections to the minutes of the previous meeting.
- C. Protect information of a personal and confidential nature from unauthorized disclosure.
- D. Call the roll when required. At election, prior to the acceptance of nominations from the floor, announce in open session whether there are any nominations for each office to be elected.
- E. Keep a file of all committee reports; the Chapter official membership roll; master copies of the National Association and California Society Articles of Incorporation, Bylaws and Standing Rules; administrative and operating files of the Chapter.
- F. Attest to official documents of the Chapter as the Chapter's Board may direct.
- G. Conduct the general correspondence of the Chapter; that is, correspondence which is not assigned responsibility of other officers, directors, or committees.

**Procedures:**

- A. A final typewritten copy of the minutes should be sent to the President and each member of the Board.
- B. In fulfilling these responsibilities, the Secretary should examine the Chapter files annually. This may be accomplished in conjunction with the Annual (May) Board meeting or with the member(s) assigned to review stored records.
- C. The Secretary should have considerable discretion in establishing an effective filing system. Regardless of the system used, procedures must be in effect to preclude unauthorized disclosure of information of a personal and confidential nature. For more formal documents of the Chapter; National Association's and California Society's Articles of Incorporation,

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- Bylaws, Standing Rules; Chapter Bylaws Standing Rules and minutes – a record book should contain these papers with amendments or changes properly dated and entered.
- D.** Immediately prior the Chapter's May meeting, obtain from the Society's Executive Office a listing of all Chapter members in good standing and eligible to be nominated for office in the Chapter.
  - E.** Turn over all correspondence, papers, and records (including this SOP) to your successor.
  - F.** Maintain a record of all expenditures (reimbursed and non-reimbursed) for your successor and the Budget and Finance Committee.
  - G.** Prepare annually, written recommendations for changes or modification to this SOP for approval of the Chapter Board at the May meeting.
  - H.** A copy of this SOP, when approved, and any subsequent approved changes or modifications shall be included in the Chapter SOP master file.
  - I.** Write a Chapter Newsletter article to inform the members of actions of the Board of Directors when appropriate.
  - J.** Supply written motion forms for each Board meeting.

**SAN DIEGO CHAPTER  
CALIFORNIA SOCIETY OF ENROLLED AGENTS  
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**DIRECTOR**

**Responsibilities:**

- A. Serve as a Director on the San Diego Chapter Board assuming additional duties as may be assigned by proper authority. Each Director must be involved in two committees; i.e., chair one and serve on another.

**Duties:**

- A. Attend and actively participate in the proceedings of the Board of Directors and the activities of the Chapter. Basic functions of the Board of Directors are contained in the referenced Bylaws.
- B. Review and carefully consider, without prejudice, all matters presented to the Board prior to voting.
- C. Assume responsibilities and duties as a Director, San Diego Chapter, following installation.

**Procedures:**

- A. Review the various Committees of the Chapter. If there is a personal preference for service, so advise the President; for it is likely that each Director shall be appointed to at least one of those committees during his/her tenure.
- B. Committee or special appointments are normally followed by the President's written charge to responsible person(s). Included may be such items as: deadlines, authorized expenditures, specific tasks, and reporting requirements.
- C. Reports submitted to the Board of Directors shall be in writing and always include a recommendation in the form of a resolution, for approval, for discussion, or information and file.
- D. A Director is expected, when appropriate, to enter into the discussion of all matters before the Board. To remain silent, unless asked to respond, is to evade the full responsibilities of a Director.
- E. Turn over all correspondence, papers and records (including this SOP) to your successor.
- F. Maintain a record of all expenditures, (reimbursed and non-reimbursed), for your successor and the Budget and Finance Committee.
- G. Prepare annually, written recommendations for changes or modifications to this SOP for approval of the Chapter Board at their May meeting.
- H. A copy of this SOP, when approved, and any subsequent approved changes or modifications thereto, shall be delivered to the Secretary.