

# MISSISSIPPI VETERINARY MEDICAL ASSOCIATION

## *Policy Manual*

Presented to MVMA Membership 7/8/15 via [www.msnet.org](http://www.msnet.org) and electronic communication.

Adopted by Board of Directors 7/16/15

Approved 7/31/15 by electronic survey to MVMA membership.

*The Mississippi Veterinary Medical Association has two (2) governing documents.*

*The Bylaws set out the purposes and general organizational structure for MVMA.*

*The Policy Manual details how MVMA operates in order to meet the purposes stated in the Bylaws.*

	<u>Page</u>
I. INTRODUCTION	
History	3
Statement of Mission and Purpose	3
Financing of MVMA	3
MVMA Governance and Structure	3
Relationship to Other Organizations	5
II. ADMINISTRATIVE POLICIES	
Preface	6
Policy Manual Updates	6
Administrative and General Policy Procedures	6
Advocacy	6
Annual Audit	6
Bank Reconciliations	6
Board Retreat	7
Budget Control	7
Business Meetings & Continuing Education Conferences	7
Capitalization	7
Chart of Accounts	7
Check Disbursements	7
Check Endorsement Stamp	8
Check Signatures	8
Collection and Payment Procedures	8
Committees	8
Competitive Bidding	8
Confidential Matters	8
Conflicts of Interest – Code of Ethics	8
Contract Employees	8
Contract Signing Authority	8
Contributions to MVMA	8
Control of Incoming Checks and Cash	8
Credit and Debit Cards	9
Depreciation	9
Federal Identification Number	9
Finance Committee	9
Fiscal Year	9
Insurance	9
Internal Financial Statement Format	9
Inventory Valuations	9
Investment Policy	9
IRS Form 990	10
IRS Form 990-T	10
Loans Prohibited	10

Logo	10
Member Access to Records	10
Membership	10
Non-sufficient Funds Checks	11
Public Access to Records	11
Publicity and Public Statements	11
Recommendations/Endorsements	12
Records Retention and Destruction	12
Refunds	12
Safe Deposit Box	12
Scholarships & Awards	14
Solicitors	14
Task Forces	14
Task Force Management	15
Travel Expenses	15
Unrelated Business Income Tax	16
Voided Checks	16
Whistleblower Policy	16
APPENDIX A: Membership Form	17
APPENDIX B: Chart of Accounts	18
APPENDIX C: Code of Ethics	20
APPENDIX D: Financial Statement Format	21
APPENDIX E: Records Retention & Destruction Schedule	25
APPENDIX F: Supplement: Records Retention & Destruction Schedule	26
APPENDIX G: Operating Framework – Business Model	28
APPENDIX H: Diversity Policy	29

## **I. INTRODUCTION**

### **History**

(Taken from "The History of Veterinary Medicine in Mississippi" 1906-1992, compiled by W.H. Lindley, DVM)

At the organizational meeting of the Mississippi State Veterinary Medical Association (MSVMA), officers were elected; a constitution and bylaws were adopted (January 1906). The objective of the association was stated to be, "to promote good fellowship, to elevate the standards of veterinary science, to enlighten and direct public opinion regarding veterinary problems of state medicine and to protect the material interests of the veterinary medical profession."

The need for protection of the livestock interests of the state from disease losses and from losses resulting from unscientific treatment by the untrained was recognized. Plans were made for securing legislation to create a State Board of Veterinary Examiners and a Livestock Sanitary Board with the State Veterinarian as a part of it. Though it did not pass initially, members of the MSVMA continued to pursue this legislation, and on March 28, 1914, House Bill 137 was finally passed by the State Legislature providing for the creation of a State Board of Veterinary Examiners and the licensing of the veterinary practitioner. HB 137, otherwise known as the Veterinary Practice Act, provided for five members on the Examining Board, two of whom were appointed by the Governor, and three to be elected by members of the MSVMA.

Since providing education to "elevate the standards of veterinary science" was one of the primary reasons why MSVMA was formed, a decision was made by the Board of Directors in 1954 to conduct two meetings of MSVMA. The first was in Jackson, Mississippi (January 17-18) and was designated the "48<sup>th</sup> Annual Convention." A decision was made to change the "annual" meeting from January to mid-summer, so a second meeting was held in Biloxi (July 11-13).

The incorporation of MSVMA was discussed at a special meeting on April 20, 1956 in Jackson. The decision to incorporate was in large part due to the awareness by the members of various civil rights suits instigated around the country, particularly in the South. On May 25, 1956, an organizational meeting of the newly incorporated MSVMA was held in Jackson. Twenty years later on June 21, 1976, the Association was officially renamed Mississippi Veterinary Medical Association (MVMA).

### **Statement of Mission and Purpose**

(As revised November 2014)

The mission and purpose of the Mississippi Veterinary Medical Association (MVMA) shall be to promote the importance of the veterinarian as a medical professional in his or her role in protecting animal and public health.

### **Financing of MVMA**

The MVMA is financed primarily by membership dues and event registration fees.

### **MVMA Governance and Structure**

The Board of Directors is the policymaking body of the MVMA. Board members represent a diverse and broad spectrum of leadership in the veterinary practice. MVMA officers shall be charged with all duties of the Association and may also be referred to as the Executive Board.

The Executive Board shall consist of nine MVMA voting members as follows: President, President-Elect, Vice President, Secretary/Treasurer, Past President, and four representatives elected from the active and life membership. The AVMA Delegate and Alternate Delegate are also considered members of the Executive Board, but are considered non-voting members.

The Executive Board shall hold a minimum of four meetings per year at quarterly intervals.

## Duties:

### **President**

The President shall be the chief executive officer of the association. The President ascends from the office of President-elect and remains President for one year. As a succession office, no election of President will be required by the membership. The President shall preside at all meetings of the MVMA, preserve order and decorum, and expedite the agenda. The President may however, name any member to perform these duties if unable to personally do so. The President, in consultation with the Executive Board, may appoint ad hoc committees as needed to facilitate work of the association. The President shall have no vote within the Executive Board except on questions where votes are equally divided. The President shall be considered an ex-officio member of all committees of the MVMA.

### **President-Elect**

The President-Elect ascends from the office of Vice President. As a succession office, no election of President-Elect will be required by the membership. The President-Elect shall be a voting member of the Executive Board.

President-Elect duties include but are not limited to:

1. Participation in MVMA business activities
2. Co-Chairman of the Program/CE Task Force

The President-Elect shall become President following one year in office or if the current active President cannot fulfill his or her term in office. Should the President-Elect not be able to fulfill his or her term in office or succeed as President, the Nominating Task Force shall present candidates to the membership for election of a new President-Elect.

### **Vice President**

The Vice President shall be elected from the membership. Nominations for office of Vice President will be made through the Nominating Task Force. The Vice President shall be a voting member of the Executive Board. The Vice President shall serve with the President-Elect as Co-Chairman of the Program/CE Task Force. The Vice President shall serve for one year and shall ascend to the office of President-Elect.

### **Secretary-Treasurer**

The Secretary-Treasurer shall be elected from the membership. Nominations for Secretary-Treasurer will be made through the Nominating Task Force. The Secretary-Treasurer may be elected to office not more than three consecutive years. The Secretary-Treasurer shall keep records of the MVMA proceedings and maintain a record of MVMA financial resources in cooperation with the Executive Director. At each annual meeting the Secretary-Treasurer shall provide the membership with a financial statement of the association. In cooperation with the Executive Director, periodic audits of MVMA financial records will be arranged. The Secretary-Treasurer shall be a member of the Executive Board and shall act as Secretary of the Board in the absence of the Executive Director.

### **Past-President**

The Past-President shall be a member of the Executive Board for one year following his or her term as President. As a succession office, no election of Past-President will be required by the membership. The Past-President will be a voting member of the Executive Board and be involved in Executive Board actions and decisions.

### **MVMA District Representatives**

Four representatives to the Executive Board shall be elected from the membership and serve two years with two of the delegates terminating alternating years. A District Representative may be reappointed for a second two year term, but may not serve more than two consecutive terms. Nominations for MVMA District Representative will be made through the Nominating Task Force. Representative elections shall be as follows:

Even years: One representative from the membership residing in each of the Northern and Southern Highway Districts (effective 1988)

Odd years: One representative will be elected from the membership residing in the Central Highway District and one representative from the entire membership (at-Large representative)

### **Delegate and Alternative Delegate to AVMA**

One delegate and an alternate delegate to the AVMA shall be elected from the membership and represent the views and concerns of the membership at the AVMA House of Delegates (HoD) meetings. The AVMA Delegate and

Alternate Delegate will be considered members of the Executive Board, but in a non-voting capacity. Nominations for AVMA delegate and alternate delegate will be made through the Nominating Task Force. The AVMA delegate and alternative delegate will serve four years and may be reelected to a second four-year term. Additional term(s) may be approved by the board if delegate is actively seeking and/or obtains an AVMA leadership position. Term(s) will be extended to fulfill AVMA position requirements.

The AVMA delegate and alternative delegate shall make reports of AVMA House of Delegate activities to the Executive Board following any meeting and will make a report to the entire membership at each general membership meeting.

All vacancies on the Executive Board shall be filled by appointment to be made by the President until elections are conducted by the Nominating Task Force in the following spring.

### **Executive Director**

The Board may at its discretion employ an Executive Director to be of service to the Board and the Association. The Board shall have the power to fix the term of office, salary, and expenses of the Executive Director subject to the approval of the Association at its annual meeting. The Secretary-Treasurer of the Association shall act as secretary of the Board in the absence of the Executive Director.

### **Relationships to Other Organizations**

The MVMA is a member of or has direct communication with several major organizations designed to provide specialized service to the MVMA. These organizations are listed below with a brief description of their functions:

- American Veterinary Medical Association – national advocacy organization for veterinarians; MVMA elects a Delegate and Alternate Delegate who serve on the AVMA House of Delegates.
- American Society of Veterinary Medical Association Executives – national organization for VMA executives and leaders
- Mississippi Society of Association Executives – state organization for associations
- Mississippi State University – College of Veterinary Medicine & Veterinary Technician Program
- Hinds Community College – Veterinary Technician Program

## **II. ADMINISTRATIVE POLICIES**

### **Preface**

The policies included in this manual have been reviewed and approved by the Board of Directors as official policy of the Mississippi Veterinary Medical Association.

These policies provide guidance and assurance that the MVMA financial statements and underlying accounting policies and financial practices are Board approved and directed. These policies will generally satisfy the fiduciary responsibilities of the Board and officers with regard to oversight of financial management.

These official policies also assure the Executive Director that the financial affairs of the corporation are operating in accordance with official Board direction. Following this manual will deter volunteers or staff from arbitrary changes that will result in inconsistent financial statement presentations, and encourage a process of formal amendment of the policy by the Board should changes be determined necessary or desirable.

The Accounting and Financial Policies (together with the financial procedures included as part of Administrative Procedures) are designed to officially document the policy on each account appearing on MVMA's statements of financial position and income/expense statements. These policies do not have the detail of a chart of accounts, but merely state the underlying policy of the Board. Also included here are policies on subjects that are related to accounting but do not necessarily appear on the various financial statements.

The Board of Directors delegates to the Executive Director authority to determine appropriate administrative procedures consistent with MVMA policies. The Board may review such administrative procedures and make recommendations.

### **Policy Manual Updates**

This policy manual will be reviewed annually and updated as needed continuously for changing policies and procedures, modifications to the chart of accounts, and changes in financial statement formats. This manual will be maintained in a digital format or in a loose-leaf binder to allow for easy changes to affected pages.

---

### **Administrative and General Policy Procedures**

The Mississippi Veterinary Medical Association employs an Executive Director whose duties include management of MVMA operations and supervision of other employees. It is the policy of the Board of Directors of the MVMA to provide only general guidance for administration. The Board of Directors delegates to the Executive Director authority to determine appropriate administrative procedures consistent with the MVMA policies. The Board may review such administrative procedures and make recommendations.

### **Advocacy**

The MVMA contracts a lobbyist to conduct legislative representation on behalf of the MVMA membership in the legislature of the State of Mississippi. On a regular basis, the lobbyist will furnish MVMA the following:

- Copies of bills, resolutions and amendments considered to be of interest to MVMA
- Copies of legislative analysis reports and other materials considered to be of interest to MVMA
- An analysis of how the proposed legislation will affect the business of MVMA
- Appointments with legislators and staff when needed
- Copies of speeches, testimony and other material affecting the business of MVMA
- Updates on tracked legislation affecting the business of MVMA

### **Annual Audit**

The MVMA shall have an independent annual audit or review of its financial books and records.

### **Bank Reconciliation**

Bank statements will be directed to the Executive Director for bank statement reconciliation. The bank statement reconciliation will be completed within 48 hours at which time a copy of the bank statement reconciliation and documentation of any voided checks will be made available by the Executive Director. The Treasurer will be

provided with access to the bank statement reconciliation, the original bank statement and checks for review at any time on request.

### **Board Retreat**

The MVMA Board of Directors will participate in an annual Planning Retreat to be held in the last quarter of each year in order to determine the Program of Work for the next year. At this time, a set of goals and objectives will be formulated that will enable the Budget/Finance Task Force to establish a proposed budget.

### **Budget Control**

The MVMA operations are geared to anticipate annual receipts and expenditures. The MVMA shall prepare, on an annual basis, a revenue and expense budget. Income estimates for each fiscal year are made toward the end of the preceding year. Expense estimates for the operation of programs are made at the same time. From these estimates an annual budget is prepared by the Budget/Finance Task Force and submitted to Board of Directors for adoption prior to beginning of the new fiscal year.

Every effort is made to project a balanced budget each year. However, in the event that a budget is projected at variance, the Budget/Finance Task Force will recommend a maximum set amount that the Board would authorize for depletion of reserve funds in order to offset operating losses. This pre-determined depletion amount would be specifically noted in the Board minutes at the time of adoption of the budget.

In order to stay within budgetary limitations, all MVMA expenditures must have advance approval as follows before any financial commitment is made:

Budgeted Administrative expenses..... Executive Director  
Budgeted Program of Work expenses..... Appropriate Task Force  
Unbudgeted expenses..... Board of Directors

In the event of a shortfall in budgeted receipts, the Executive Director and the Treasurer shall report to the Budget/Finance Task Force any concerns relative to the current operating budget.

### **Business Meetings & Continuing Education Conferences**

Continuing education is a necessity to the veterinary professional career. It is the goal of MVMA to provide a premier educational experience for its membership. The Executive Board at its discretion shall set the date and location of all continuing education conferences hosted by the MVMA.

### **Capitalization**

Assets costing \$1,000 or less individually, or having a useful life of one year or less, will be expensed in the period purchased. Assets costing in excess of \$1,000 and having a useful life of more than one year may be capitalized and depreciated in accordance with MVMA's depreciation policies, or as advised by the accountant in accordance with IRS policies. Any leasehold improvements will be capitalized if they cost in excess of \$1,000 individually. See Depreciation section of these policies.

### **Chart of Accounts**

It is the policy of MVMA to maintain a chart of accounts to be used by all employees and officers involved with account coding or budgetary responsibilities. It will be updated regularly by the Executive Director. A current chart of accounts is attached. *(See Appendix B.)*

### **Check Disbursements**

Unused check supplies will be safeguarded in the office. All check disbursements should have invoices or expense vouchers approved by the Executive Director except for routine monthly expenses that have been approved by the Executive Director. Disbursements for budgeted reimbursable expenditures incurred by an Officer or Task Force Chairman (such as for a conference, program or other MVMA project) shall be approved by that volunteer's signature on the original invoice, on a fax copy of the same, or by an e-mail message to the MVMA office, and shall then be approved by signature of the Executive Director.

Signed checks that have not been mailed or distributed at the end of the business day will be safeguarded in the office.

### **Check Endorsement Stamp**

All checks received payable to MVMA will be endorsed with a stamp stating: "For Deposit Only, Mississippi Veterinary Medical Association, Account # \_\_\_\_\_", or essentially the same language. See "Controls of Incoming Checks and Cash" in these policies.

### **Check Signatures**

The Executive Director and Secretary/Treasurer are authorized to sign checks on behalf of MVMA.

### **Collection and Payment Procedures**

Payments to MVMA may be submitted by cash, check or through online payments through the MVMA website.

### **Committees**

The MVMA Board shall have authority to appoint ad hoc or special standing committees as the need arises for advancement of the organization and the veterinary profession. Such committees shall provide a written report to the Board of Directors for documentation and informational purposes.

### **Competitive Bidding**

A competitive bidding process may be observed for all capital expenditures, requiring a minimum of three bids. The Board of Directors shall define the cost level at which the bid process becomes effective.

### **Confidential Matters**

Since the MVMA is entrusted with many confidential matters, employees and volunteers must keep such matters handled by the MVMA in strictest confidence.

### **Conflicts of Interest – Code of Ethics**

In addition to their obligation to adhere to the Code of Ethics adopted by MVMA, those who serve as officers, directors, task force chairmen, employees or agents of MVMA owe a high fiduciary duty. These individuals shall act in good faith to avoid actual and apparent conflicts of interest, to disclose known conflicts of interest, to refrain from participation in a decision or action that relates to a known conflict of interest, and to refuse to accept any inducements designed to improperly influence decisions. They shall respect the ownership and confidentiality of information received during the course of their duties. Confidential or proprietary information intended for use in decision making and governance may be disclosed only with the express permission of the owner of the information and should never be used for personal gain. *(See Appendix C – Code of Ethics.)*

### **Contract Employees**

During the last quarter of each year, the President of the Board will meet with the Executive Director to evaluate performance and accomplishments made during the current year as well as to develop a set of performance goals based on the MVMA's Program of Work and its goals for the upcoming year. These performance goals should be specific, measurable, attainable, reasonable and time-sensitive. These goals are subject to the approval of the Board, and the achievement of the performance goals is used as a guide in offering salary increases at designated budgetary times.

The Executive Director will, in turn, follow the same process in developing goals and objectives for the MVMA Staff.

### **Contract Signing Authority**

The Executive Director shall have authority to sign contracts on behalf of MVMA if the financial requirements of the contract are anticipated and included in the approved annual budget. In other cases, contracts will require approval by the Board of Directors before signing.

### **Contributions to MVMA**

MVMA is classified by IRS as a federally tax exempt membership organization under IRS Code Section 501(c)(6), and therefore contributions made to MVMA are not tax deductible.

### **Control of Incoming Checks and Cash**

Checks will be endorsed "For Deposit Only, Mississippi Veterinary Medical Association, Account # \_\_\_\_\_", or substantially the same language. All checks received are safeguarded in the office before deposit in a timely

manner. Checks are individually listed on the deposit and credited to the proper income accounts. Cash amounts should also show notations for each contributor.

#### **Credit and Debit Cards**

MVMA policy is to issue a business credit card and/or a business debit card to the Executive Director. A complete record of expenses incurred via the credit and/or debit card shall be maintained and shall be used only for MVMA business expenses. The MVMA credit card statement must be approved by the Executive Director for payment. An explanation of each expenditure and the expense account to which it should be debited should be noted on the statement or on an attached receipt and should be entered in the MVMA computer check stub when paid.

#### **Depreciation**

Fixed assets shall be depreciated using the MACRS (Modified Accelerated Cost Recovery System) as appropriate for each category of assets. Fully depreciated fixed assets will remain on MVMA's statement of financial position until they are disposed of or otherwise deemed worthless. Depreciation records will normally be updated annually.

#### **Federal Identification Number**

MVMA's Federal employer identification number will be provided upon request on MVMA's invoices, statements and other documents.

#### **Finance Committee**

The MVMA shall maintain a Finance Committee known as the Budget/Finance Task Force, which shall have oversight of the following items: (1) Funds received and invested; (2) Annual Audit; (3) Bonding and other Insurance recommendations; (4) Investment management, (5) Maintaining and analysis of an emergency reserve fund; (5) Handling Excess Revenue; and (6) Preparing an Annual Budget. This committee will be comprised of the Treasurer and at least three (3) active members of MVMA.

#### **Fiscal Year**

The fiscal year will begin January 1 and end December 31 of each year. The MVMA Board will meet in October to approve the Program of Work for the upcoming fiscal year and to make recommendations for the budget. The Program of Work will be based on the annual Board Retreat and any Strategic Plan in place at the time. The budget will reflect the financial needs of the Program of Work. The Program of Work and budget for the upcoming fiscal year will be presented at the February Board Meeting for approval.

#### **Insurance**

MVMA shall maintain adequate property and casualty insurance to cover its real property on which the office is located at 600 East Northside Drive, Suite D, Clinton, MS 39056. Other insurance needs will be periodically reviewed by the Treasurer and Budget/Finance Task Force.

#### **Internal Financial Statement Format**

The Board of Directors will provide guidance concerning the format of internal financial statements. It is the policy of MVMA to develop financial statements that clearly present the actual income and expenses for the period not previously approved by the Board of Directors, income and expenses compared with budgeted income and expenses for the fiscal year-to-date and a balance sheet. Examples of these financial statements are attached. *(See Appendix D.)*

#### **Inventory Valuations**

Inventory of MVMA consists of purchased or donated equipment, supplies, materials, publications and items for sale. The first-in, first-out method of inventory valuation will be used. An inventory of assets and office equipment must be kept up to date and on file in the MVMA office. No equipment may be disposed of without prior authorization of the Board of Directors, with such authorization to be indicated in the minutes, as well as the date when the Board officially declared the item(s) as "surplus property". The Executive Director may file a written request to the Board itemizing potential "surplus property". After Board approval, the Executive Director determines the manner of disposition unless the item can be sold in which case Board of Directors must authorize a sale of specific items with specified dollar for each item recorded in the Board minutes.

#### **Investment Policy**

MVMA funds may be invested in the following approved investment vehicles: certificates of deposit, money market account, cash management account, mutual fund, or securities, as may be approved by the Board.

The decision to invest cash in approved investments must be made by the Board of Directors on the advice and consent of the Budget/Finance Task Force.

### **IRS Form 990**

Form 990, the Annual Return of Tax Exempt Organization, will be prepared by a CPA firm and filed with IRS when due, unless MVMA authorizes and obtains an extension of time to file by IRS.

As required by Open Records laws, it is the policy of MVMA to allow public access to inspect Form 990. See "Public Access to Records" in this policy manual below.

### **IRS Form 990-T**

Form 990-T, filed by not-for-profit organizations with a minimum amount of gross unrelated business income, is considered proprietary information, confidential, and not subject to public inspection. It is MVMA policy to deny requests to inspect Form 990-T.

### **Loans Prohibited**

It is the policy of MVMA to prohibit loans to MVMA employees or any other persons under all circumstances.

### **Logo**

The official MVMA logo shall be used on all forms, the MVMA website, and all publications of MVMA. With special permission of the Executive Director, it can also be used by other organizations to show MVMA's sponsorship or support of an event.

### **Member Access to Records**

MVMA members shall be allowed to examine the following records of MVMA: Board approved financial statements, Board approved minutes of Board meetings and IRS Forms 990 for the most current three years. See "Public Access to Records" in this policy manual below.

### **Membership**

MVMA membership is limited to the following and according to criteria stated in each category of membership.

1. Active member

An active MVMA member must be a licensed veterinarian who graduated from an AVMA accredited veterinary training program. Anyone applying for MVMA membership shall complete an application. (See Appendix A.)

Once the application is received by the Executive Director and approved by the Executive Board, the applicant will pay annual dues to maintain membership.

2. Inactive member

For good cause, any member may request his or her name be removed from active membership and continue as an inactive member for a specified time. Requests may be made in writing (physical or electronic) to the Executive Director who will present the request to the Executive Board for approval. No one shall continue as an inactive member for longer than the requested time. An inactive member may attend business meetings but shall not pay dues, nor vote nor hold elected office. After the specified time, if no action is taken by the member requesting inactive status, inactive status shall convert to non-member status.

3. Honorary member

Any active member may nominate a candidate for honorary MVMA membership. Nominations shall be made in writing to the Executive Board. The Executive Board will determine if the nomination shall go forward to the general membership for approval. A majority of votes cast at an annual general membership meeting will determine if the candidate is accepted as an honorary member. No more than three honorary members shall be elected in one year. Honorary members may speak to the association at its annual general membership meeting but may not vote or hold elected office. The Executive Director shall record the reason for the honor and add the name of the person to the record of honorary members.

4. Life member

A member of the MVMA who has been an active member for 25 years and has reached the age of 65, and is substantially retired from veterinary medicine (generates less than 25% of annual income from veterinary medical pursuits) shall, at the discretion of the Executive Board, be nominated as a life member. Applications for life membership shall be made in writing (physical or electronic) to the Executive Director. Applicants shall be voted on by members at the next general membership meeting and be granted life membership upon receiving a majority of the vote. Life members do not have to pay annual dues. Life members will be given a 25% discount on fees to any MVMA sponsored CE meeting. Life members are entitled to all active member privileges.

5. MVMA Associate Membership

a. Associate Student member

Veterinary medical students may become associate student members of the MVMA. During the freshman year of study, all Mississippi State University College of Veterinary Medicine students and any Mississippi resident attending an AVMA accredited veterinary medical program who apply will be given one year free associate student MVMA membership. Associate student membership may be maintained through subsequent years by paying a \$25.00 annual membership fee until graduation or the student leaves the training program. Associate student members may attend annual meetings, but shall not vote or hold elected office. To be eligible for MVMA sponsored scholarships, stipends, grants, continuing education opportunities, or other MVMA benefits, a student must be an associate student member of the MVMA. Upon graduation, a student MVMA member will be considered an active MVMA member and will not have to pay annual dues until the first renewal period following his or her graduation.

b. Associate Support Staff Member

An associate support staff membership includes CVT's, LVT's, Veterinary Assistants, Receptionists, or Office Managers. Annual membership fee: \$50.00. An associate support staff member may attend business meetings but shall not vote or hold elected office.

**Non-sufficient Funds Checks**

Checks returned by the bank because of non-sufficient funds shall be deducted from the bank account to which it was originally deposited and the income account to which it was originally credited until the check is honored upon redeposit or replacement.

**Public Access to Records**

MVMA will allow public access to MVMA's IRS Form 990 for the most current three years as may be required by law or regulation. Such access will be provided at the MVMA office during business hours at a time mutually agreeable between MVMA and the requesting individual. The Executive Director of the MVMA will remain in the presence of the individual requesting access to this information. Individuals will be allowed a reasonable amount of time to examine the form. Requests for records made over the telephone will not be honored. A log of Form 990 examiners and distribution of copies will be maintained. To the extent required by law or regulation, copies will be provided and charged for as follows:

- The same day when requested in person.
- Within 30 days when requested in writing via letter, email or fax.
- \$1 for the first page, and 15 cents for subsequent pages, plus actual postage expenses.

Form 990-T, filed by not-for-profit organizations with a minimum amount of gross unrelated business income, is considered proprietary information, confidential, and not subject to public inspection. It is MVMA policy to deny requests to inspect Form 990-T. (See Appendix G – Operating Framework.)

**Publicity and Public Statements**

The Executive Director will normally review and approve press releases, publicity announcements, and other public communications with the advice of the Board President, or the chair of the committee as appropriate under the circumstances, except for routine announcements regarding board appointments, awards, and other recurring matters which the Executive Director will release as needed. With such guidance as the Board President shall

deem necessary and appropriate, this review and approval function may be delegated to the Executive Director.

The Board of Directors will adopt a separate policy statement to further address the process for development and communication of MVMA positions on legislative, regulatory and other public policy issues, and the protocols for responding to media requests and inquiries. The MVMA will adhere to all IRS rules for 501(c)(6) organizations regarding public policy or issues.

The MVMA Executive Director will approve all publicity referring to the organization, its officers, directors and personnel. Neither Board members nor other staff members should release information about the MVMA to the media without prior clearance.

#### **Recommendations/Endorsements**

The MVMA is supported by many organizations that are in competition with each other; therefore, it does not make specific recommendations or endorsements of products, services, companies and the like. If there are multiple suppliers of similar services (medical clinics, banks, insurance, etc.), it is the policy of MVMA that “exclusive sponsorships” shall not be accepted.

#### **Records Retention and Destruction**

It is MVMA policy to retain records as required by the law and to destroy them when appropriate. The Records Retention Schedule is attached which is based on the requirements of the Internal Revenue Code, Employee Retirement Income Security Act and Uniform Commercial Code. The Executive Director must give approval prior to the destruction of records that were created and retained to comply with legal requirements but which are no longer required to be retained.

MVMA policy is to encourage careful evaluation of the potential historical value of any record prior to the decision to retain or destroy it. Any resumés received in the MVMA office for a staff position shall be disposed of as soon as the position is filled. *(See Appendix E – Records Retention and Destruction Schedule.)*

#### **Refunds**

Registration Fees: For any MVMA event, conference, workshop or banquet requiring payment in advance, the Executive Director, in consultation with the Board of Directors, will establish appropriate deadline dates for registration, for required payment of fees, and for cancellation of registration and requesting a refund of registration fees paid. After the deadline date for requesting a refund of registration fees, refunds shall not be made. Exceptions to this policy may be made and a refund or credit may be granted in the discretion of the Executive Director, in consultation with the Board President, for refund requests made by a registrant unable to attend the event due to the death or sudden serious illness of the registrant or someone in the registrant’s immediate family. Refunds not requested before the deadline are not authorized for circumstances related to changes in a registrant’s business or personal schedule.

#### **Safe Deposit Box**

The Executive Director is authorized to rent a safe deposit box at a bank near the MVMA office to store important documents. Access to the safe deposit box will be limited to the Executive Director, the President, and/or Treasurer. The Executive Director will keep the key in the MVMA office along with a log of safe deposit box contents and a log of those using the key for access.

## Scholarships & Awards

At its discretion the Executive Board may award the following honors:

1. Veterinary Technician (Hinds Community College) – two awards per year; monetary amounts to be determined by the MVMA Executive Board
2. Veterinary Technician (Mississippi State University) – two awards per year; monetary amounts to be determined by the MVMA Executive Board
3. Harvey F. McCrory MVMA Endowment Fund Scholarship – number of recipients and monetary amounts to be determined by the MVMA Executive Board
4. MVMA Awards for Large Animal & Small Animal Medicine and Economic/Performance Medicine; monetary amounts to be determined by the MVMA Executive Board
5. Year 1 Veterinary Student Scholarship - monetary amounts to be determined by the MVMA Executive Board
6. Year 2 Veterinary Student Scholarship - monetary amounts to be determined by the MVMA Executive Board
7. Year 3 Veterinary Student Scholarship - monetary amounts to be determined by the MVMA Executive Board
8. Veterinarian of the Year
9. Young Veterinarian of the Year

The Scholarship Committee at Mississippi State University and Hinds Community College shall review applications for scholarships (1-7 above) and select qualified recipients based upon the following qualifications:

- Be full-time students enrolled in the MSU or Hinds CC Veterinary Technology Program or the CVM program.
- Be students who have demonstrated acceptable academic achievement with a minimum 3.0 GPA based on a 4.0 system. The applicant with the highest GPA should be considered over other applicants.
- Be a student member of the MVMA

### Small Animal Award

Given to the student who shows outstanding clinical skills and knowledge in small animal medicine and surgery. This student should not only have achieved academic excellence in the classroom but has demonstrated a superior aptitude for small animal internal medicine and/or emergency/critical care.

Selection panel (all from the Small Animal Clinical area):

Chair will be (in order of preference):

Current Member of the MVMA Board, Past Officer or MVMA Board Member, Member of the MVMA Department or Section Head

Other members should be equally represented by small animal surgery, internal medicine, CVS and critical care (no more than 1 from each area). 5 members total

### Large Animal Award

Given to the student who shows outstanding clinical skills and knowledge in large animal medicine and surgery (includes equine and all food animal species). This student should not only have achieved academic excellence in the classroom but has demonstrated a superior aptitude for large animal internal medicine and surgery.

Selection panel (all from the Equine, Food Animal, Theriogenology and Large Animal Ambulatory areas)

Chair will be (in order of preference):

Current Member of the MVMA Board, Past Officer or MVMA Board Member, Member of the MVMA Department or Section Head

Other members should be equally represented by the equine clinical area, food animal clinical area, theriogenology and large animal ambulatory (no more than 1 from each area). 5 members total

### Economic and Performance Medicine Award

Given to the student who shows outstanding analytical skills and knowledge in food animal production medicine (includes all food animal species). This student should not only have achieved academic excellence in the classroom but has demonstrated a superior aptitude and skill in understanding population medicine, epidemiology and biosecurity involving food animal populations.

Selection panel (all from the Epidemiology/Preventive Medicine, and Large Animal Ambulatory areas)

Chair will be (in order of preference):

Current Member of the MVMA Board, Past Officer or MVMA Board Member, Member of the MVMA Department or Section Head

Other members should be equally represented by the Epidemiology/Preventive Medicine and the large animal ambulatory faculty (no more than 2 from each area). 5 members total

The Executive Board may at its discretion select a **Veterinarian of the Year**. The recipient will be chosen by the Executive Board at one of its quarterly meetings and presented at an annual general membership meeting. MVMA members may nominate a candidate by submitting the name and his/her qualifications to the Executive Board. To be eligible for the award, an individual must have been a member of the Association for at least five (5) years and must have demonstrated activity that promotes and enhances veterinary medicine within Mississippi.

The Executive Board may at its discretion select a **Young Veterinarian of the Year**. The recipient will be chosen by the Executive Board at one of its quarterly meetings and presented at an annual general membership meeting. MVMA members may nominate a candidate by submitting the name and his/her qualifications to the Executive Board. To be eligible for the award, an individual must have been a member of the Association, have graduated within the previous five (5) years, and must have demonstrated activity that promotes and enhances veterinary medicine within Mississippi.

#### **Solicitors**

As a general rule the MVMA does not purchase products, program advertising or tickets for social events. The exception could exist if the situation would provide a quality advertising or public relations opportunity for the MVMA. All solicitations must be referred to the Executive Director.

#### **Task Forces**

Task Forces are the planning and action arms of the MVMA. A task force system is the most effective means of harnessing energies and abilities of MVMA members. Task Forces are responsible to the Board of Directors and shall provide regular reports at quarterly Board meetings.

The following Task Forces were established in November 2014:

1. **Budget/Finance**

The Budget/Audit Task Force shall provide oversight of the financial outlook of the association by reviewing reports as submitted by the Treasurer and Executive Director. The Secretary-Treasurer shall serve as chair of the Budget/Audit Task Force.

2. **Nominating**

The Nominating Task Force shall place the names of qualified members for election to MVMA offices and AVMA delegate/alternate delegate.

Nominations for appropriate positions will be submitted to the Executive Director on or before May 1 of each year. The Executive Director will post nominations to the membership by May 15 of that year. Election of new officers/AVMA delegate or alternate may be made by post or electronically. Newly elected individuals will be announced no later than June 30, and will be introduced at the next business meeting.

Any vacancies on the Executive Board after July 1 shall be filled by appointment to be made by the President until elections are held at the next annual business meeting of the Association.

3. **Program/CE**

The Program/CE Task Force shall arrange and prepare continuing education programs for any proposed educational conference sponsored by the MVMA. The task force will work with the Executive Director to arrange speakers and schedule for the conferences(s). The President-Elect and Vice President shall serve as co-chairs of this task force.

4. **Membership**

The Membership Task Force is comprised of the District Representatives and At Large Representative and shall be prepared to contact MVMA members and prospective members in each Representative's respective district.

5. Government Affairs

The Government Affairs Task Force shall be prepared to respond to the needs of the veterinary profession pertaining to proposed legislation. Encourage MVMA members to develop a working relationship with legislative contacts.

6. Political Action Committee

The Political Action Committee shall work closely with the Government Affairs Task Force in responding to the needs of the veterinary profession pertaining to proposed legislation. The PAC is monitored by the Mississippi Secretary of State through monthly contribution/disbursement reports.

7. Economic Future

The Economic Future Task Force shall research other VMAs and discuss with economic strategists to help lawmakers make appropriate decisions about the veterinary profession.

### **Task Force Management**

Task Forces, as a matter of general practice, shall arrange meetings on a frequency as determined by the chair or co-chairs of the Task Force. Each Task Force shall provide written minutes to the Executive Director.

The Executive Director will:

- 1) Confer with the chairman prior to meetings to arrange dates, procedures and agendas.
- 2) Send out meeting notices to all members of the committee.
- 3) Reserve the meeting facility.
- 4) Make certain that reminder calls are made to task force members.
- 5) Record minutes of all meetings as soon as possible following the meeting.
- 6) Offer advice and counsel when needed and/or requested.
- 7) Gather reports on committee activity when committee action is warranted.
- 8) Handle publicity for committee activities.
- 9) Submit task force recommendations/requests for Board of Directors approval.

### **Travel Expenses**

It is the policy of MVMA to establish travel expense guidelines for AVMA Delegate/Alternate Delegate and MVMA Employees as follows:

*Authorizations:* Travel requests must be for budgeted travel approved in advance. Authorized travel expenses may be charged directly to the MVMA credit card. Receipts must be furnished with purpose of the expenses noted on the receipt or attachment.

*Personal Mileage:* Employees and AVMA Delegate/Alternate Delegate will be reimbursed for business use of their personal vehicles on MVMA business at the prevailing IRS rate per mile. Commuting expenses will not be reimbursed. Fuel may not be charged to the MVMA credit card, nor will fuel be reimbursed if mileage is claimed.

*Lodging and Meals:* Employees and AVMA Delegate/Alternate Delegate will be reimbursed for actual expenses for the basic room charge and applicable taxes and for the cost of business meals, tax, and tips that are within the established per diem rate. Per Diem rates for lodging and meals shall be in accordance with Federal rates established by the GSA ([www.gsa/portal/category/21287](http://www.gsa/portal/category/21287).)

*Taxi:* Actual cost of taxi fares, including tips, will be reimbursed with receipts.

*Entertainment:* Business entertainment expenses, including meal cost for business guests, may be reimbursed with appropriate receipts and record of purpose and individuals involved and with prior approval of the Executive Director.

*Public Transportation:* Employees and AVMA Delegate/Alternate Delegate traveling by public carrier must purchase their tickets at the discount fare where available. Unless otherwise approved, coach airfare must be used. Receipts are necessary. Actual cost of public bus, train, subway, rapid transit or similar public transportation will be reimbursed with appropriate receipts.

*Car Rentals:* Car rental required for effective business travel will be reimbursed with receipts for standard vehicle models if approved in advance.

Travel expense reimbursement requests should generally be submitted within two weeks of travel and summarized on a travel expense reimbursement request form signed by the employee or AVMA Delegate/Alternate Delegate and approved by the Executive Director.

No Board members, Committee Chairs or Committee member will be reimbursed for travel without prior approval of the Board of Directors. Such Board members will provide receipts to the Executive Director with a request for reimbursement. Committee members will submit receipts and a request for reimbursement to their Committee chair for approval, which is then forwarded to the Executive Director for payment.

#### **Unrelated Business Income Tax**

It is the policy of MVMA to pay Unrelated Business Income Tax on the amount of revenues over expenses on taxable activities. MVMA will file an IRS Form 990-T to report unrelated business income activities.

#### **Voided Checks**

Every check voided will be noted in the computer accounting system and documented by clearly marking the check "VOID" and filing the same with the check stub or, if the voided check is not available, by copy of MVMA's stop payment order.

#### **Whistleblower Policy**

The MVMA is committed to high standards of ethical, moral and legal business conduct. In line with this commitment and MVMA's commitment to open communication, this policy provides an avenue for employees to raise concerns. It also provides reassurance that employees will be protected from reprisals or victimization for whistleblowing. (For purposes of this policy, an employee is defined as any individual who is paid for providing services to the MVMA and includes both full-time and part-time employees.)

This whistleblowing policy is intended to offer protection if an employee raises concerns regarding "financial wrongdoing" that may include, but is not limited to the following:

- Questionable accounting practices;
- Fraud or deliberate error in financial statements or record keeping;
- Deficiencies of internal accounting controls;
- Misrepresentations to MVMA Board of Directors (including deviation from full reporting of financial conditions);
- Any other activities that constitute serious improper conduct.

If any employee reports in good faith what the employee believes to be a violation of the law and/or financial wrongdoing to the MVMA, its legal counsel, or to a federal, state or local agency or assists in an investigation concerning financial wrongdoing, it is the MVMA's policy that there will be no retaliation taken against the employee.

Employees are reminded of the importance of keeping financial matters confidential. Employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Executive Director.

The MVMA Policy Manual has been approved and adopted this \_\_\_\_\_ day of \_\_\_\_\_, by the MVMA Board of Directors.

---

Board President



APPENDIX A

MISSISSIPPI VETERINARY MEDICAL ASSOCIATION  
MEMBERSHIP FORM

Select your membership rate:	
Veterinarian.....	\$150
Veterinary Support Staff .....	\$50
Student .....	\$25
*Life Member.....	N/C

___ NEW MEMBER
___ RENEWAL

Name: \_\_\_\_\_  
 Company: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City/State/Zip: \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_  
 Fax \_\_\_\_\_ Website \_\_\_\_\_  
 Include in online directory? Yes or No \_\_\_\_\_ Is the above address? Home or Office \_\_\_\_\_  
 CVM \_\_\_\_\_ Year Graduate \_\_\_\_\_ Year of Birth \_\_\_\_\_

Professional Activity (please check only one):  
 Mixed Practice     Academic     Toxicology     Veterinary Public Health  
 Small Animal     Clinician     Parasitology     Regulatory Medicine  
 Large Animal     Pathology     Extension     Retired  
 Equine (Exclusive)     Pharmacology     Military  
 Bovine (Exclusive)     Other \_\_\_\_\_

Please check the category that best describes you:  
 Owner/Partner     Associate     Academic/Research     Government  
 Other \_\_\_\_\_

Choose which TASK FORCE (formerly known as committee) you would like to serve on during the current calendar year:

Government Affairs     Political Action Committee     Program/Continuing Education  
 Budget/Finance     Nominations     Economic Future

\*Life Membership: How many years as MVMA Member? \_\_\_\_\_ Age at time of application: \_\_\_\_\_

Life members must be substantially retired from the veterinary profession.

**Three Ways to Pay!**

1. Online at [www.msvet.org](http://www.msvet.org) and pay with credit card.
2. Fax to 877-872-3731 with credit card information.
3. Mail payment & form to MVMA, PO Box 395, Clinton, MS 39060.

VISA    MC    AMEX    DISCOVER

Card Number \_\_\_\_\_  
 Expiration Date \_\_\_\_\_ Security Code \_\_\_\_\_  
 Printed Name on Card \_\_\_\_\_  
 Address if different from above \_\_\_\_\_  
 \_\_\_\_\_

If you have questions, please call our office at 662-323-5057.  
 A portion of MVMA dues payments may be deductible for tax purposes as a business expense. They are not deductible as a charitable contribution.

Board approval date (new member): \_\_\_\_\_

Amount Paid: \_\_\_\_\_ Check #: \_\_\_\_\_ Date: \_\_\_\_\_

## APPENDIX B - Chart of Accounts

Account	Type	Description
1010 · Regions Bank (operating acct)	Bank	990 line 45
1070-01 · First State CD (Premier)	Bank	
1070-03 · First State CD (26940)	Bank	
1110 · Accounts Receivable	Accounts Receivable	990 line 47a
1240 · Grants receivable	Accounts Receivable	990 line 49
12000 · Undeposited Funds	Other Current Asset	Funds received, but not yet deposited to a bank account
12100 · Inventory Asset	Other Current Asset	Costs of inventory purchased for resale
1500 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1510 · Marketable Securities	Other Asset	990 line 54
1860 · Other Assets	Other Asset	Assets used for program-related purposes other than current or fixed assets
1870 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities
2720 · Other Liabilities	Long Term Liability	Liabilities other than payroll, accounts and grants payable
4500 · Investments	Income	deferred revenue, loans, bonds, or mortgages
4500 · Investments:4503 · Interest-Savings, Short-term CD	Income	Revenue from investments in cash, securities, and property
4640 · Other Types of Income	Income	Interest received from savings, CDs, and other short-term investments
4640 · Other Types of Income:4641 · Career Center Income	Income	Revenue from program-related sales, advertising, etc.
4640 · Other Types of Income:4642 · Advertising Revenue	Income	
4640 · Other Types of Income:4643 · Miscellaneous Revenue	Income	Revenue from occasional or non-material activities
4720 · Program Income	Income	Program service fees, member dues and assessments
4720 · Program Income:4721 · Industry Council	Income	
4720 · Program Income:4722 · Auxiliary Dues	Income	
4720 · Program Income:4723 · Membership Dues	Income	Member dues that compare reasonably with membership benefits available, whether used or not
4900 · Special Events Income	Income	Conferences, banquets, meetings..
4900 · Special Events Income:4900-10 · Registration Fee	Income	Conference Registration fee
4900 · Special Events Income:4900-11 · Exhibitor Registration	Income	Exhibitor Registration Fee
4900 · Special Events Income:4900-12 · Conference Sponsors	Income	Sponsorships
4900 · Special Events Income:4900-13 · Tickets	Income	dinner tickets for extra guests
4900 · Special Events Income:4900-14 · Technician Fee	Income	Technician Registration Fee
4900 · Special Events Income:4900-15 · Lab Fee	Income	Wet Lab fee
4900 · Special Events Income:4900-16 · Auxiliary Lunch	Income	Auxiliary luncheon tickets
4900 · Special Events Income:4900-17 · NAFV	Income	NAFV meeting registration
4900 · Special Events Income:4900-20 · Disaster Management Course	Income	
4900 · Special Events Income:4902 · Special Events Sales (Nongift)	Income	Payments by attendees for the retail value of goods or services given (Silent Auction misc).
50000 · Cost of Goods Sold	Cost of Goods Sold	Costs of items purchased and then sold to customers
60300 · Awards and Grants:60320 · Cash Awards and Grants	Expense	Awards, scholarships, fellowships, and grants to individuals and organizations, United Way allocations to member agencies
60900 · Business Expenses	Expense	Expenses of creating and maintaining the organization's business entity
60900 · Business Expenses:60920 · Business Registration Fees	Expense	Permits, registrations, licenses, moving, royalties, bank charges, credit card fees
61000 · Task Force (Committees)	Expense	
61000 · Task Force (Committees):61010 · Government Affairs	Expense	Legislative Luncheons

61000 · Task Force (Committees):61020 · Economic Future	Expense	Economic outlook assessments
6210 · Contract Services	Expense	Management Fees
6210 · Contract Services:6211 · Accounting Fees	Expense	Outside (non-employee) accounting, audit, bookkeeping, tax prep, payroll service, and related consulting
6210 · Contract Services:6214 · Legal Fees	Expense	Outside (non-employee) legal services
6210 · Contract Services:6215 · Outside Contract Services	Expense	Outside contractors (non-employee) for projects, consulting, short-term assignments for internal organization activities
6210 · Contract Services:6215 · Outside Contract Services:6216 · Legislative/Lobbyist Expense		Lobbyist
62800 · Facilities and Equipment	Expense	Expense
62800 · Facilities and Equipment:62840 · Equip Rental and Maintenance	Expense	Rental and maintenance of office, program, and other equipment
62800 · Facilities and Equipment:62870 · Property Insurance	Expense	Insurance on property (not investment) owned by the organization
62800 · Facilities and Equipment:62890 · Rent, Parking, Utilities	Expense	Office and parking space, storage, basic utilities
6500 · Operations	Expense	Expenses related to providing program services and maintaining operations
6500 · Operations:65010 · Books, Subscriptions, Reference	Expense	Books, subscriptions, reference materials, periodicals for use
6500 · Operations:65020 · Postage, Mailing Service	Expense	Postage, parcel delivery, local courier, trucking, freight, outside mailing services
6500 · Operations:65030 · Printing and Copying	Expense	Printing, copying, duplicating, recording
6500 · Operations:65040 · Supplies	Expense	Supplies, materials, food and beverages, plaques, medicines
6500 · Operations:65050 · Telephone, Telecommunications	Expense	Telephone equipment and service, telegraph, internet access, fax, conference calls
6500 · Operations:65050 · Telephone, Telecommunications:6505-10 · Vet School 800#	Expense	
6500 · Operations:6506 · Bank Fees	Expense	
6500 · Operations:6506 · Bank Fees:6506-01 · Credit Card Processing Fees	Expense	
6500 · Operations:6506 · Bank Fees:6506-02 · Service Charges	Expense	
6500 · Operations:65070 · Utilities	Expense	
65100 · Other Types of Expenses	Expense	Expenses listed on line 43 of Form 990
65100 · Other Types of Expenses:65110 · Advertising Expenses	Expense	Advertisements in outside publications, websites, etc.
65100 · Other Types of Expenses:65120 · Insurance - Liability, D and O	Expense	Non-employee or property insurance - liability, malpractice, directors
65100 · Other Types of Expenses:65130 · Event Insurance	Expense	
65100 · Other Types of Expenses:65150 · Memberships and Dues	Expense	Dues and memberships for civic, service, professional, or other organizations
65100 · Other Types of Expenses:65160 · Other Costs	Expense	Miscellaneous, small, or non-recurring expenses
66900 · Reconciliation Discrepancies	Expense	
68300 · Travel and Meetings	Expense	Expenses related to travel, meetings, conferences
68300 · Travel and Meetings:68310 · Conference, Convention, Meeting	Expense	Conducting, or sending staff to, program-related meeting conferences, conventions
68300 · Travel and Meetings:68320 · Travel (AVMA Delegates)	Expense	Hotels, airfares, local transportation, car rentals, taxis, per diems, meals for AVMA Delegates
7900 · Special Events Expenses	Expense	Expenses related to CE events
7900 · Special Events Expenses:7900-10 · Proceedings Booklets	Expense	
7900 · Special Events Expenses:7900-20 · Speaker Travel	Expense	Travel Expenses for conference speakers (mileage, hotel flight, parking, meals)
7900 · Special Events Expenses:7900-21 · Speaker Honorarium	Expense	Honorarium for conference speakers..\$150/hour without notes..\$300/hour with notes
7900 · Special Events Expenses:7900-30 · Facilities	Expense	Conference Setup Fees; facilities usage fees
7900 · Special Events Expenses:7900-31 · A/V Setup	Expense	audio-visual setup for conferences
7900 · Special Events Expenses:7900-32 · Catering	Expense	Food and beverage; catering services
7900 · Special Events Expenses:7900-40 · Supplies	Expense	registration packets (envelopes, name badges, labels, decorations, posters, signs)
7900 · Special Events Expenses:7900-50 · Lab Expenses	Expense	

## APPENDIX C

### Code of Ethics

This Code of Ethics, which has been adopted by the Mississippi Veterinary Medical Association Board of Directors, provides guidance and direction for effective governance pertaining to the professional behavior and ethical conduct for Board members and staff. Members of the Board of Directors and staff are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities on the MVMA Board. Board members and staff pledge to accept this code as a minimum guideline for ethical conduct and shall:

#### Accountability

1. Be familiar with and faithfully abide by the Articles of Incorporation, Bylaws and Policies of the organization.
2. Exercise reasonable care, good faith and due diligence in governing and managing affairs.
3. Fully disclose, at the earliest opportunity, information of fact that would have significance in Board decision-making.
4. Remain accountable for prudent fiscal management to MVMA contributors and the Board, and where applicable, to government and funding entities.

#### Conflict of Interest

5. Refrain from expropriating any information learned during service on the Board that would be used for personal, business or another organization's benefit.
6. Resist developing any program that would be in direct competition with any project, event or activities of the MVMA.
7. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest.

#### Professional Excellence - Integrity

8. Maintain a professional level of courtesy, respect and objectivity in all matters and activities.
9. Strive to uphold those practices and assist other Board members in upholding the highest standards of conduct.

#### Personal Gain – Self-Dealing

10. Exercise the powers invested for the good of all MVMA members rather than for personal benefit.

#### Equal Opportunity – Diversity & Inclusivity

11. Ensure the right of all MVMA participants to access benefits and services without discrimination on the basis of age, gender, culture, geography, national origin, race, sexual orientation, or disability, political, religious or socio-economic aspects or, in accordance with all applicable legal and regulatory requirements.
12. Ensure the right of all MVMA participants to access benefits and services without discrimination to the organization's volunteer or staff makeup in respect to age, gender, culture, geography, national origin, race, sexual orientation, disability, political, religious or socio-economic aspects or, in accordance with all applicable legal and regulatory requirements.

#### Confidential Information

13. Respect the confidentiality of sensitive information known through Board service and used for the purposes of governance and management.

#### Collaboration and Cooperation

14. Respect the diversity of opinions as expressed or acted upon by the MVMA Board, committees and membership, and formally register dissent as appropriate.
15. Promote collaboration, cooperation and partnership among MVMA members.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## APPENDIX D

### Financial Statement Format

The Financial Statements that are prepared and presented for each Board of Directors Meeting are the Balance Sheet and the Profit/Loss Statement. Examples of these two reports are shown on the next pages.

#### BALANCE SHEET (example)

	DATE
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · Regions Bank (operating acct)	
1070-01 · First State CD (Premier)	
1070-03 · First State CD (26940)	
<b>Total Checking/Savings</b>	
<b>Other Current Assets</b>	
12000 · Undeposited Funds	
<b>Total Other Current Assets</b>	
<b>Total Current Assets</b>	
<b>TOTAL ASSETS</b>	
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	
<b>Total Accounts Payable</b>	
<b>Total Current Liabilities</b>	
<b>Total Liabilities</b>	
<b>Equity</b>	
3000 · Opening Bal Equity	
3200 · Unrestricted Net Assets	
<b>Net Income</b>	
<b>Total Equity</b>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	

Profit & Loss Statement (example)

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4640 · Other Types of Income</b>				
4641 · Career Center Income				0.0%
4642 · Advertising Revenue				0.0%
4643 · Miscellaneous Revenue				0.0%
<b>Total 4640 · Other Types of Income</b>				0.0%
<b>4720 · Program Income</b>				
4721 · Industry Council				0.0%
4722 · Auxiliary Dues				
4723 · Membership Dues				0.0%
<b>Total 4720 · Program Income</b>				0.0%
<b>4900 · Special Events Income</b>				
4900-10 · Registration Fee				0.0%
4900-11 · Exhibitor Registration				0.0%
4900-12 · Conference Sponsors				0.0%
4900-13 · Tickets				0.0%
4900-14 · Technician Fee				0.0%
4900-15 · Lab Fee				0.0%
4900-17 · NAFV				0.0%
4900-20 · Disaster Management Course				
4902 · Special Events Sales (Nongift)				
4900 · Special Events Income - Other				
<b>Total 4900 · Special Events Income</b>				0.0%
<b>Total Income</b>				0.0%
<b>Gross Profit</b>				0.0%
<b>Expense</b>				
<b>60300 · Awards and Grants</b>				
60320 · Cash Awards and Grants				0.0%
60300 · Awards and Grants - Other				
<b>Total 60300 · Awards and Grants</b>				0.0%
<b>61000 · Task Force (Committees)</b>				
61010 · Government Affairs				0.0%
61020 · Economic Future				0.0%
<b>Total 61000 · Task Force (Committees)</b>				0.0%
<b>6210 · Contract Services</b>				

6211 · Accounting Fees			
6214 · Legal Fees			
6215 · Outside Contract Services			
6216 · Legislative/Lobbyist Expense			
6215 · Outside Contract Services - Other			
Total 6215 · Outside Contract Services	_____	_____	_____
6210 · Contract Services - Other	_____	_____	
Total 6210 · Contract Services			
6500 · Operations			
65010 · Books, Subscriptions, Reference			
65020 · Postage, Mailing Service			
65030 · Printing and Copying			
65040 · Supplies			
65050 · Telephone, Telecommunications			
6505-10 · Vet School 800#			
65050 · Telephone, Telecommunications - Other			
Total 65050 · Telephone, Telecommunications	_____	_____	_____
6506 · Bank Fees			
6506-01 · Credit Card Processing Fees			
6506 · Bank Fees - Other	_____	_____	_____
Total 6506 · Bank Fees	_____	_____	_____
Total 6500 · Operations			
65100 · Other Types of Expenses			
65110 · Advertising Expenses			
65120 · Insurance - Liability, D and O			
65130 · Event Insurance			
65150 · Memberships and Dues			
65160 · Other Costs	_____	_____	
Total 65100 · Other Types of Expenses			
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting			
68320 · Travel (AVMA Delegates)			
68300 · Travel and Meetings - Other	_____	_____	_____
Total 68300 · Travel and Meetings			
7900 · Special Events Expenses			
7900-10 · Proceedings Booklets			
7900-20 · Speaker Travel			



## **APPENDIX E**

### **Records Retention & Destruction Schedule**

The Mississippi Veterinary Medical Association shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy include paper, electronic files and other records regardless of where the document is stored, including network servers, desktop, laptop or handheld computers and other wireless devices with text messaging capabilities. Any employee of the MVMA, or any other person who is in possession of records belonging to the MVMA who is uncertain as to what records to retain or destroy, when to do so, or how to destroy them, may seek assistance from the MVMA's Document Retention Policy manager who is the Executive Director of the organization.

In accordance with 18 U.S.C. Section 1519 and the Sarbanes Oxley Act, the MVMA shall not knowingly destroy a document with the intent to obstruct or influence an "Investigation or proper administration of any matter within the jurisdiction of any department, agency of the United States...or in relation to or contemplation of such matter or case." If an official investigation is under way or even suspected, document purging must stop in order to avoid criminal obstruction. In order to eliminate accidental or innocent destruction, the MVMA has the following document retention policy as shown on the attached pages. *(See Appendix F - Supplement.)*

## APPENDIX F - SUPPLEMENT

### Records Retention and Destruction Policy

---

<u>TYPE OF RECORD</u>	<u>SPECIFIC RECORD</u>	<u>RETENTION PERIOD</u>
<b>Accounting Records</b>		
	Accounts payable/Accounts receivable	7 years
	A/P paid invoices	7 years
	Audit reports	Permanent
	Annual financial statements	Permanent
	Bank reconciliation forms	3 years
	Business expense records	8 years
	Canceled checks	8 years
	Cash receipts	3 years
	Chart of accounts	Permanent
	Credit card receipts	3 years
	Data for acquired/divested assets	Permanent
	Data for nonacquired/nondivested assets	5 years
	Expense records	7 years
	General ledger	20 years
	Inventory records	7 years
	Journal entries	8 years
	Loan documents	7 yrs after final payment
	Monthly financial statements	3 years
	Special reports	8 years
	Stop payment orders	3 years

### Tax Records

---

Form 990 (or 990 E-card) & supporting documentation	Permanent
Form 990-T & support documentation	Permanent
Supporting documentation for taxes	4 years
1099 forms	8 years
Payroll taxes (W2, W3)	Permanent
Payroll taxes (Form 941), state withholding forms, state unemployment returns	8 years

### Payroll Records

---

Cancelled payroll checks	8 years
Changes/adjustments to salary	8 years
Deductions register	8 years
Earnings records	8 years
Payroll deductions	6 years
Payroll registers	Permanent
Salary	6 years
State employment forms	4 years
State unemployment tax records	Permanent
Time cards or forms	5 years
Wage rate tables	3 years
W-2 forms	8 years
W-4 forms	8 years

### Insurance Records

---

Policies (including expired), permanent claims for loss/damage, accident reports appraisals	5 years
---	---------

**Organization Records**

---

Board meeting minutes	Permanent
Bylaws	Permanent
Incorporation records	Permanent
IRS Nonprofit Application	Permanent
IRS Letter of Determination	Permanent
Policy statements	Permanent
MS Certificate of Charity Registration (annual)	Permanent

**Legal Records**

---

Copyright registration	Permanent
Deeds, mortgages, bills of sale	Permanent
General contracts	3 years after termination
Leases	6 years after termination
Personal injury records	8 years
Real estate contracts & records	Permanent
Trademark registration	Permanent

**Personnel Records**

---

Accident reports	6 years
Disciplinary warnings, lay-off & discharge	5 years after job ends
Employment applications (persons not hired)	1 year
Employment applications (persons hired)	3 years after job ends
Employee resumes & employment history	3 years after job ends
Employment & termination agreements	Permanent
Evaluations	3 years after job ends
Promotions, raises, job descriptions	5 years after job ends
Retirement / pension plans	Permanent
Sick leave benefits	While employed

**Technical Materials**

---

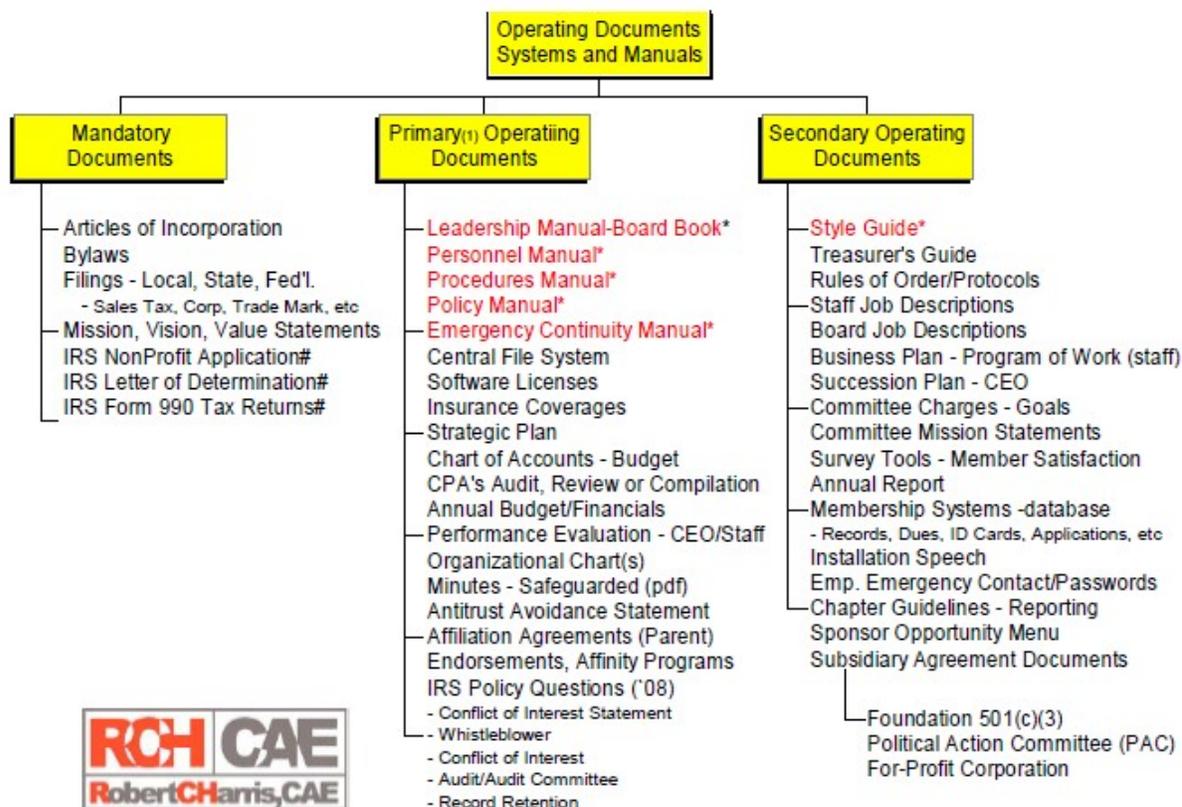
Personnel Manual	Permanent
Policy Manual	Permanent
Procedures & Operations Manual	Permanent
Standards / guidelines	Permanent
Software licenses	Permanent

---

## Operating Framework – Business Model

There are more than 1 million nonprofit organizations in the U.S. The greatness of America can be traced to the communities, trades and professions served by associations, chambers and foundations.

A framework promotes efficiency, systems, policies, risk management and development of training manuals. Systems remove uncertainty and discretion – promoting excellence in member service while minimizing risk.



Footnote 1 – Indication of primary and secondary refers to the order in which the documents are likely to be created; it does not mean that secondary documents are less important than primary or mandatory documents. \* Indicates recommended operating manuals. # Indicates public record documents; IRS help-line 877 829 5500.

Bob Harris, CAE, is the creator of the Association Self-Assessment Process Manual® to improve performance and reduce risk, as well as the laminated Board Responsibilities Guide and the guide, How to Create a Policy Manual (50 pgs). He offers seminars, strategic planning, board training and association audits. Many of the referenced documents and descriptions herein are available free at [www.nonprofitcenter.com](http://www.nonprofitcenter.com). The Operating Framework is the foundation of the Operations Assessment Program. Contact 850/570-6000 or [bob@rchcae.com](mailto:bob@rchcae.com).

## **APPENDIX H**

### **Diversity Policy**

The Mississippi Veterinary Medical Association is a membership organization formed in 1906 and classified by the IRS as a membership organization in keeping with the terms of Section 501(c)(6) of the IRS Code.

Recognizing the diverse composition of the veterinary community, the MVMA Board of Directors seek to include and embrace people of all races, creeds, genders, ages, physical abilities and/or disabilities, religious and economic and social backgrounds in its scope of work and leadership.

It is the policy of the MVMA to encourage and promote, on a continuing basis, diverse participation in all programs, projects, value added benefits, communications, employment practices and governance of the MVMA, its committees, endorsed service providers and any subsidiary thereof. Specifically:

- The MVMA pledges full support to equal employment opportunity for all persons regardless of race, color, religion, national origin, sex, age, sexual orientation, veteran status, physical characteristics, and disabilities, or economic and social status.
- The MVMA seeks to empower diverse individuals to move to leadership positions within their communities including, but not limited to the MVMA board of directors and committees.
- The MVMA seeks to maintain a diverse Board of Directors.
- The MVMA seeks to review the scope of work as well as programs and projects to ensure that consideration of the needs of all groups, or interests, are included.
- The MVMA seeks diverse representation on any ad hoc committee of the Board of Directors.
- The MVMA shall review its progress on an annual basis to evaluate progress toward reaching diversity goals and expanding the diversity of its membership and supporters.