



Policies of CNTA

03/20/12

1. All policies to be followed by CNTA shall be written and attached to the Standing Rules.
2. Any member of CNTA at any time may make a written request for addition, deletion, or change to a CNTA policy item.
3. CNTA Bylaws, Standing Rules, and policies shall be reviewed by a joint committee, composed of members of the Executive Board and Rep Council. Recommendations shall be made to Executive Board and Rep Council on an annual basis.
4. Per CTA protocol, it shall be the policy of CNTA that full time release officers shall submit their itineraries for the previous month to the Executive Board for publication at the following Rep Council meeting. The President and Vice President of CNTA shall publish a tentative calendar, including non-workdays before the start of the school year.
5. Expenditures which require the use of CNTA funds for additional work days and/or stipends for the President or Vice President must be presented to and approved by both the Executive Board and Rep Council prior to implementation.
6. It will be the policy of CNTA to secure competitive bids from outside vendors for the purchase and/or contract of goods, services, or equipment exceeding \$2500 per item or \$5000 yearly total. Full disclosure of any known association of a vendor with any CNTA member will be presented when submitting bids.
7. The additional stipend paid for the 40 additional days of work per calendar year shall apply to the 2011-2012 school calendar only.

05/15/12

1. Alcohol may not be served on CNTA property.
2. All checks written from CNTA funds shall be signed by the Treasurer and one other executive officer.
3. CNTA shall maintain no more than two credit card accounts with only the Executive Officers (with prior approval of the Executive Board or the Representative Council) or Office Manager as authorized signers. One account shall be used exclusively for airfare and other public transit, hotels/lodging, conference expenses for members/leaders, meals, and other expenses for CNTA members representing CNTA. The other card shall be used for only budget items detailed in the annual CNTA budget. The Executive Officers and/or Office Manager using the credit card accounts must sign the credit card agreement.
4. In accordance with the Business Expenses and Credit Card Policy and **CNTA STANDING RULES; XI. REMBURSEMENT OF EXPENSES; B. PRESIDENT'S AND VICE PRESIDENT'S EXPENSE ACCOUNTS** – The President and Vice President shall submit a monthly voucher detailing all expenses to be reimbursed. In order for the expenses to be paid, this voucher shall be submitted within thirty (30) days of the end of each month to the CNTA Treasurer for inclusion

in the next Treasurer's monthly reports to the Executive Board and Representative Council. Expensed items shall include purpose of expense, budget category, names of guests or members covered, and receipts by detail.

5. No receiving member or officer may be a signatory to any check intended to reimburse themselves or immediate family members for expenses.
6. CNTA shall maintain a Business Expenses and Credit Card Policy (attached).

This document establishes a policy governing the reimbursement of business expenses (travel, meals and other expenses) incurred conducting Corona Norco Teachers Association (CNTA) business, as well as policy for the appropriate utilization and accountability for the use of the CNTA credit card. It is CNTA's policy to comply with the Internal Revenue Services regulations by requiring the accounting for ordinary, necessary and reasonable expenses on a timely basis in accordance with an "Accountable Plan."

An "Accountable Plan" is a system in which charged or reimbursed expenses are accounted for on a timely basis and includes the following requirements:

- *A valid business connection.*
- *Substantiation in the form of a receipt and/or invoice.*
- *Substantiation must be submitted within (30) days of the charge.*

Requests for reimbursement of business expenses and/or the accounting of charged expenses on the CNTA's credit card must be submitted on the CNTA's Business Expense Report. Original receipts are recommended for all expenses submitted and required for all expenses in accordance with contracted amounts. To maintain an "Accountable Plan" as defined by IRS regulations, the business purpose of the expenditure and the names and business relationships of guests must be included as part of the substantiation and be accounted for within thirty (30) days of incurring the expense. If required information is missing, the expense statement will be returned to the originator.

The CNTA's Business Expense Reimbursement form, together with the required documentation, must be submitted for review and signature approval to the Treasurer before a payment is made and/or charged expenses are cleared. The Treasurer is responsible to ensure that the expenses are reimbursable under this policy, validate the expense report has been filled out properly including the required documentation and receipts, and verify that the expenses are reasonable and necessary.

The following are common reimbursable expenses allowable under this policy:

- *Lodging (statement required)*
- *Travel expenses including airfare, taxi, mileage (at IRS standard mileage rate)*
- *Reasonable meal costs necessitated by travel, including tips up to 18%*
- *Business telephone calls*
- *Car rental, parking, tolls*
- *Internet Connection*
- *One checked luggage (under 50 pounds) for air travel*

Expenses not reimbursable include:

- *Personal expenses*
- *Airline club dues*
- *Traffic fines*
- *Tips in excess of 18% and tips in addition to pre-applied gratuity*
- *Refreshments*
- *Hotel room movies and snacks*
- *Luggage, briefcases, etc.*
- *Alcohol*
- *Parties and gifts*
- *Reimbursement for business miles in excess of the cost of airfare to the same destination*
- *First class airfare*

No policy can anticipate every situation that might give rise to legitimate business expenses. Each individual must use his/her best professional judgment in determining if an expenditure is reimbursable under this policy.

Business travel will be reimbursed at the per mile rate established by the IRS rates or at actual costs, whichever is lower.

Credit cards represent an extension of credit to the union and may only be issued with the approval of the Executive Board or Representative Council. Credit cards issued by CNTA are not to be used for personal expenses. The card may not be used to obtain cash advances or for expenses other than those incurred by the cardholder. Charges incurred on the credit card should only be made by the person whose name is on the card. The charging of personal transactions is not acceptable. Infractions of the conditions of this policy could result in cancellation of the card and withdrawal of credit card privileges. Breaching of this policy may lead to action against the cardholder concerned. In all cases of misuse, CNTA reserves the right to recover any monies from the cardholder. CNTA may recover from the reimbursable expenses, any unauthorized amount claimed.

Credit card expenditures must be reconciled and submitted within 30 days of the close of the month the charge was incurred. Those who do not submit the required monthly expenditure report may or may not be sent a written reminder. At the end of 30 days the card may be canceled if no report has been submitted. At the end of 120 days, the amount charged plus accrued interest and fees will be reported as additional income (with appropriate taxes withheld).

Cardholders are expected to exercise prudent business judgment regarding expenses covered by this policy. The business activity or connection must be necessary in the performance of the cardholder's duties or responsibilities, and there must be a clear business purpose for the expense.

Establish a monthly credit limit on the corporate card in accordance with the Budget.

Both the name of the local and the Officer should be displayed (embossed) on the credit card.

The credit card account should be under the local's EIN (Employer Identification Number).

Cardholders are required to have on file with the affiliate either the IRS Form W-4 (for employees) or IRS Form W-9 (non-employee) in order for the affiliate to be able to report imputed income to the IRS for non-compliance with the Accountable Plan.

Cardholders not in compliance with this policy risk suspension of the card and potential employment and legal ramifications.

Lost or stolen cards must be reported immediately to the President or Treasurer. The President or Treasurer will then cancel the card.

Prior to departure or termination of duties, the cardholder must ensure his/her account is settled prior to departure. The card must be surrendered upon request by the Executive Board.

All sealed (unopened) credit card statements must be given to the Treasurer.

7. A reconciled summary of expenses for any full-time release officers will be presented to the Executive Board and the Rep Council on a monthly basis.

01/16/18

Publications/Communications

Policy

1. All official written communications and/or publications, not provided by CNTA, must be approved by the Executive Board prior to their distribution or public posting. This includes but is not limited to any flyers, posters, or digital platforms bearing the CNTA name and/or logo.
2. The official website of CNTA is www.wearecnta.org. Members are prohibited from creating additional or alternative digital platforms on behalf of, naming, or representing CNTA without the approval of the Executive Board.
3. The utilization of personal email addresses for member contact shall be limited as much as possible to emergency, urgent and/or confidential communications. It is the intent of the organization to honor the privacy of our members, while balancing the need for transparency and communication of sensitive material.

04/17/18

1. CNTA Policies will organized utilizing the date format of mm/dd/yy and be numbered in ascending order under each date heading.

11/06/18

1. All employment and insurance contracts regarding CNTA's employees must be approved by the Executive Board before they are executed.

Updated November 6, 2018