

**POLICIES OF THE
IDAHO SOCIETY OF PROFESSIONAL LAND SURVEYORS
REVISED – APPROVED JANUARY 2024**

The Board of Governors of the Idaho Society of Professional Land Surveyors, Inc. (“ISPLS” or “Organization”) may, from time to time, adopt and publish administrative and professional policies, and amendments thereto, for the specific purpose of clarifying and augmenting the Articles of Incorporation and Bylaws of ISPLS to provide for detailed uniformity in administering ISPLS affairs.

Policies shall be adopted by an affirmative vote of the quorum of the Board of Governors, and in addition to circulation to the membership by the Executive Director, shall also be published with each publication of Articles of Incorporation and Bylaws of the ISPLS.

**POLICY 1
PUBLIC STATEMENTS AND PRESS RELEASES**

(a) All statements, press releases and/or dissemination of information to the public by ISPLS, shall be in the form of the President and/or Board of Governors, shall be in writing and shall be approved by regular or special Board of Governors meeting, or in an emergency, by at least three (3) members of the Board of Governors.

(b) All statements, press releases and/or dissemination of information to the public by Sections shall be in the name of the Section Chairman and/or Section governing group, shall be in writing, and shall be approved as provided in the Section Charter, Bylaws and Policies.

(c) The above rules are concerned with the releases on items of public interest and/or ISPLS policy and are not those in the nature of announcements, meeting notices, etc.

(d) A copy of any and all statements, press releases and/or dissemination of information to the public from ISPLS or any Section of ISPLS shall be furnished to the Executive Director prior to the time of release to the public.

(e) Sections shall release to the Public only such releases as pertain to their special sphere of interest, and unless time is of the essence, should review all releases with at least one (1) member of the Board of Governors prior to release.

POLICY 2
AWARD FOR DISTINGUISHED SERVICE TO THE LAND SURVEYING
PROFESSION

(a) A nomination for the Distinguished Service to the Land Surveying Profession Award shall be presented to the Board of Governors prior to the Winter meeting of the Board of Governors.

(b) A record of service and biographical sketch in writing shall accompany the nomination.

(c) The Board of Governors shall not take action on such nominations prior its Winter meeting.

(d) The Distinguished Service Award shall be awarded only when the Board of Governors feels that such award is justified and nomination is made as specified in Policy 2.

(e) The following minimum requirements must be met to qualify for the Distinguished Service Award:

- *1. Be a Professional Land Surveyor.
- *2. Be a member of ISPLS.
- *3. Have been in practice as a PLS for at least ten (10) years.
- *4. Have a history of maintaining a high degree of competence.
- *5. Have a history and reputation of maintaining a high degree of integrity.
- *6. Have made substantial contributions to the advancement of the profession.
- *7. Have shared knowledge and information with fellow professionals.
- *8. Have assisted qualified and interested people in advancement within the profession.
- *9. Record of Public Service

Various requirements may be waived for one of the following reasons:

- a. Lifelong service to the profession.
- b. Eminence of a regional or national level.

- c. Performance of an act or service bringing widespread public acclaim to the profession.

**POLICY 3
SURVEYOR OF THE YEAR AWARD**

(a) Nomination for the Surveyor of the Year Award shall be presented to the Board of Governors prior to its Winter meeting-

(b) A record of service and biographical sketch in writing shall accompany the nomination. Said record shall include, but not be limited to, the following information:

- *1. Membership in professional and technical societies.
- *2. Awards or Honors.
- *3. Membership, participation and service in ISPLS.
- *4. Record of Public Service.

(c) The recipient of the Surveyor of the Year Award shall be selected from the nominees by the Board of Governors prior to the annual meeting.

**POLICY 4
FINANCIAL CONTROLS**

1. GENERAL PRACTICES

(a) **Segregation of Roles.** There are several fiscal “roles” in our organization—custody, authorization, execution, and monitoring. For example, the person who has authority to sign checks is acting in the custodial role. The person who approves payment of a bill is authorizing. The Board of Governors as a whole acts in an authorizing role when it approves the annual budget or makes a decision to purchase a major item. The person who prepares the checks for signature by an authorized check signer is acting in the execution role, executing an action that has been authorized by the Board of Governors through the annual budget or by the individual responsible for approving payment of the bill. The person who reconciles the bank statement acts in the monitoring role. The Board of Governors also acts in a monitoring role when it reviews the monthly financial reports to be sure that its plan—the budget—is being executed properly.

As much as possible, the Board of Governors seeks to separate the responsibilities for fiscal roles so that at least two and preferably more individuals fulfill these roles. It is particularly important that the same person does not authorize, execute and monitor any transaction. At each step of handling funds, the organization shall ensure that more than one person verifies that the step is done correctly.

All financial documents, including, invoices, ledgers, spreadsheets, worksheets, notes, emails, correspondences, bills, checkbooks, account statements, banking information and any other document that indicates or tend to indicate financial information of the ISPLS shall be immediately accessible for the Treasurer’s review, audit and analysis.

(b) Generally Approved Expenditures. ISPLS shall expend funds to maintain a state office. The ISPLS may also expend funds for the establishment of new geographical sections.

Special projects implemented by the ISPLS as directed by the Board of Governors may be funded by the ISPLS treasury. ISPLS may request donations from the sections for funding of special projects or emergencies.

ISPLS and NSPS Dues may be set by the Board of Governors in its annual meeting. Sections may request up to five dollars (\$5.00) per section member per year from the ISPLS for operating funds. ISPLS may also expend funds, when required, for support of legislation pertaining to the profession of land surveying.

2. RECEIPT OF FUNDS

(a) POLICY. All funds, whether cash or check, which the organization receives will be deposited intact into an appropriate bank account, with no monies removed to make payments or for other purposes. All cash receipts should be deposited into the bank as soon as practicable.

(b) PROCEDURES.

(i) Receipt of Checks in the Office. The Executive Director opens all mail addressed to the organization. The Executive Director makes a photocopy of all checks received. The Executive Director will endorse all checks by an endorsement stamp that provides that the check is “For Deposit Only” and will be paid to the order of the corporate bank and lists the organization’s name and account number

(ii) Receipt of Cash. Cash is easily stolen and must be handled carefully. When cash is paid to ISPLS in, the person accepting the cash must provide a receipt when taking the cash:

- (A)** The receipt should state the payor’s name, the date, the amount of the cash and the purpose of the payment;
- (B)** The Executive Director shall train all office support in these procedures;
- (C)** The Executive Director will reconcile all accounts monthly and send to the Treasurer for review;

- (iii) **Deposit Slips.** The Executive Director will deposit funds as follows:
- (A) Prepare deposits in Quickbooks account, which will retain all electronic records, retaining paper copies of deposits in files;
 - (B) If cash will be included in the deposit, the Executive Director will attach a list to the deposit ticket which includes the sources of the cash;
 - (C) The Executive Director provide this documentation to the Treasurer on a monthly basis.
- (iv) **Receipt of Checks and Cash Outside the Office.** If checks and/or cash are received outside the office (such as at a fundraising event), we need to take special precautions to protect these receipts from theft and to ensure that no one is falsely accused of stealing funds.
- (A) If there is cash in the deposit, the treasurer will review and approve the amount prior to deposit; the Executive Director will then deposit the funds as soon as practicable.
 - (B) The Executive Director shall train all support staff in these procedures.
- (v) **Credit Card Contributions.** Credit card numbers will not be kept on file except within the secure bank system.
- (A) **Credit cards via website:** The Executive Director will log all online donations in the organization's accounting software and assure a notation is made that it was a credit card payment;
- (vi) **Acknowledging Dues and Donations.** While IRS rules require that we acknowledge all donations that are more than \$75, our policy is to provide written acknowledgement for every dues or donations we receive. The Executive Director or designated support staff shall respond to each dues or donation with a letter or receipt.
- (A) If the payment was made in cash (which includes a check) the letter/invoice should include the amount of the payment and state that the payment was cash.

3. DISBURSEMENT OF FUNDS/USE OF ISPLS PROPERTY

(a) PAYMENTS BY CHECK

(i) **POLICY.** To the fullest extent possible, the Executive Director shall make all disbursements from the organization's funds by check or debit card. This allows us to track how our funds are spent, who is spending them and who is authorizing expenditures.

(ii) PROCEDURES.

(A) **Opening Bank Accounts.** Bank accounts may be opened only upon authorization by the Board of Governors.

(1) All bank accounts must be opened with the organization's employer identification number (EIN).

(2) The Executive Director may be an authorized signer on the organization's bank account, and Board of Governors may approve other authorized signers in the future. Any amount in excess of \$5,000 will require the Treasurer or Board of Governors approval.

(3) The Treasurer shall be provided with monthly bank statements and monthly ledgers.

(B) **Check Authorization.** All invoices will be forwarded immediately to the Executive Director for review, to the Treasurer for review and approval, finally to the Executive Director for processing upon Treasurer's approval.

(1) The Executive Director will review all invoices for mathematical accuracy, agreement with a written invoice, conformity to budget or Board of Governors authorization and compliance with grant fund requirements.

(2) The Executive Director will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled, including inventorying items received against packing slip information.

(3) By approving an invoice, the Executive Director indicates that he/she has reviewed the invoice and authorizes payment. The treasurer will review and approve by email response all invoices prior to their payment.

(4) The Treasurer is responsible for timely follow-up on discrepancies and payment.

(C) **Expenses Not Invoiced.** In some cases, expenses may not be invoiced. When such expenses are due, the Executive Director needs to ensure that the

expense is in the budget and write a note authorizing payment of the expense.

(1) In the event that it is necessary to issue a duplicate check for checks in an amount over \$50, the Treasurer or Executive Director will order a stop payment at the bank on the original check.

(D) **Duties of Check Signers.** All checks will be signed by the signers designated by the Board of Governors. Current authorized signers are the Executive Director, President, Southwest Section Director and the Treasurer. Prior to signing a check, the check signer will do the following:

(1) Compare the check to the original invoice or the Executive Director note to pay the expense.

- Compare the amount on the check to the amount on the invoice or note.

Executive Director All invoices will be reviewed and approved by the treasurer prior to payment.

Executive Director

(E) **Prohibited Practices.** In no event will:

- (1) invoices be paid unless approved by the Executive Director and treasurer;
- (2) blank checks be signed in advance;
- (3) checks be made out to “cash,” “bearer,” etc.

(F) **On-line Payments.** Only authorized signers have access to make online payments. In addition to the monthly reconciliation, the Executive Director will periodically spot-check the account to compare the bank automatic payments with the vendor statements.

(b) EXPENSE REIMBURSEMENT

(i) **POLICY.** In proper circumstances, Board of Governors, employees and volunteers are entitled to be reimbursed for expenses related to the organization that they incurred on behalf of the organization. To receive reimbursement, the following requirements must be met:

- (A) The expense must have been authorized in advance by the Treasurer; whenever possible
- (B) The expense must have been incurred for travel, or goods or services purchased for the organization;

(C) If your expense is for travel, the travel must be for work related to the organization. The organization will reimburse no more than the standard mileage rate for business use of a car as established by the State of Idaho. The organization will reimburse meal expenses incurred in direct connection with the organization’s business at the per diem rate established by the State of Idaho. The organization will reimburse hotel expenses at the actual cost of the hotel room. Anyone elected to a Board of Governors position or appointed by the Board of Governors to serve on a committee or fill a Board of Governors position who is required to attend Board of Governors meetings at the request of the Board of Governors may be reimbursed for expenses incurred in attendance of regular meetings of the Board of Governors per the following:

Authorized attendees shall receive the current standard mileage rate for round trip mileage reimbursement, per the current State of Idaho mileage per diem rate.

All authorized attendees are eligible for hotel/motel reimbursement if one-way travel is over 100 miles.

All authorized attendees are eligible to receive the current per diem allowance for meals at the current rate established by the State of Idaho, Breakfast allowance of 23%, lunch allowance of 28%, and dinner allowance of 49% of current daily state rates. Authorized attendees traveling between 100 and 200 miles one way shall be eligible for one dinner, one breakfast and one lunch. Authorized attendees traveling less than 100 miles one way shall be eligible for one lunch. If lunch is provided during the meeting, no attendee may claim a lunch reimbursement for that meal. (See State of Idaho travel per diem addendum)

(D) Reimbursement for hotel/motel charges if one-way travel is over 100 miles shall be given for attendance at the Board of Governors meeting held during the week of the annual conference.

(E) The NSPS delegate may be reimbursed for reasonable travel expenses for attendance at NSPS meetings, as approved by the Treasurer and budgeted by the Board of Governors.

(F) The WestFed delegate and Young Surveyors Network Representative may be reimbursed for reasonable travel expenses for attendance at Westfed and YSN meetings, as approved by the Treasurer and budgeted by the Board. of Governors.

(ii) **PROCEDURES.** To be reimbursed for expenses:

(A) **Documentation for Expenses other than travel.** Requests for reimbursement must provide reasonable documentation showing the date, amount and what the expense was for. Credit card receipts and store receipts that do not describe the purchase are not reasonable documentation. Your receipt must describe the purchase. Receipts can be electronic copies or paper copies taped to a piece of paper and attached to an expense report form.

(B) Documentation for Travel Expenses. Requests for travel reimbursement may be submitted electronically with copies of hotel receipts, mileage traveled and per diem allowances claimed in an expense report form.

(C) Timely Submission. You must submit your documentation with a request for payment within 60 days from the date the expense was incurred.

(D) Overpayment. If the organization overpays you, you must return any excess reimbursement within a reasonable period of time.

(c) PURCHASING

(i) POLICY. All purchases made on behalf of the organization must be made pursuant to the Board of Governors-approved budget or Board of Governors directives.

(ii) PROCEDURES. The Executive Director can pay upon approval from the Treasurer authorized purchases of \$5,000 or less which conform to the budget. The Board of Governors must approve purchases above that amount. The Board of Governors must authorize any purchase which does not conform to its budget. All purchases will be reviewed and approved by the treasurer prior to reimbursement or final payment.

(d) USE OF ISPLS PROPERTY

(i) POLICY. Property and equipment owned by the ISPLS may only be used for official activities or activities approved by the ISPLS. They may not be used for personal purposes.

(ii) PROCEDURES. If a director of the Board of Governors, officer, employee or volunteer wants to use ISPLS property or equipment for any purpose other than an ISPLS purpose, that individual must obtain permission from the Board of Governors.

(e) CREDIT AND DEBIT CARDS

POLICY. The ISPLS will not authorize the use of debit cards for any purposes other than for purchases made by the Executive Director after approval by the treasurer.

The following purchases are not allowed on the corporate debit card:

- (A)** Personal purchases
- (B)** Cash advances or loans
- (C)** Payroll advances

(D) Purchased for other organizations

(E) Personal entertainment

(F) Purchases from a business you own or operate unless pre-approved by the Board of Governors

(G) Any item inconsistent with the mission and values of the organization

An individual purchase may not exceed the approved purchase amount of \$5,000, and must be pre-approved by the treasurer.

(H) **Notification of Loss/Theft.** The cardholder must notify the bank and the organization immediately in the event that the card is lost or stolen.

(f) **BORROWING AND LINES OF CREDIT**

The full Board of Governors must approve any borrowing of funds in the name of the ISPLS, including the use of any promissory notes. The Board of Governors must ensure that the ISPLS will have sufficient funds available to repay any loans or lines of credit on time.

(i) **BANK RECONCILIATION AND ON-LINE MONITORING**

(i) **POLICY.** The Executive Director shall reconcile all accounts monthly and submit reconciliation reports to the treasurer at that time for review.

(ii) **PROCEDURES**

(A) **Records to the CPA.** The Treasurer or Executive Director shall provide the CPA with a copy of all records of deposits, disbursements (checks written), and other bank transactions and of our accounting records for review.

(B) **Bank Statement.** ISPLS Treasurer shall have online access to all bank statements.

Reconciliation. The Executive Director will reconcile the bank statement monthly. Reconciliation reports will be supplied to the treasurer monthly for review.

(C) **On-Line Banking.** The Treasurer should have on-line, access to the bank account. The Treasurer should use the on-line access to check his/her work. The Treasurer should review the account on-line regularly to check for identity theft that is diverting corporate funds.

POLICY 5 CONFLICT OF INTEREST POLICY

1. PURPOSE

The purpose of the Conflict of Interest Policy is to protect this tax-exempt organization's ("ISPLS" or "Organization") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of ISPLS or might result in a possible excess benefit transaction. This Policy is intended to supplement, but not replace, any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

2. DEFINITIONS

(a) Interested Person. Any director, principal officer, or member of a committee with Board of Governors'-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

(b) Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family: (a) an ownership or investment interest in any entity with which the Organization has a transaction or arrangement; (b) a compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement; or (c) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3.2 below, a person who has a financial interest may have a conflict of interest only if the appropriate Board of Governors or committee decides that a conflict of interest exists.

3. PROCEDURES

(a) Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with Board of Governors delegated powers considering the proposed transaction or arrangement.

(b) Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board of Governors or committee meeting while the

determination of a conflict of interest is discussed and voted upon. The remaining Board of Governors or committee members shall decide if a conflict of interest exists.

(c) Procedures for Addressing the Conflict of Interest. (i) an interested person may make a presentation at the governing Board of Governors or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest; (ii) the chairperson of the Board of Governors or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement; (iii) after exercising due diligence, the Board of Governors or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest; (iv) if a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Governors or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

(d) Violations of the Conflicts of Interest Policy. (i) if the Board of Governors or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose; and (ii) if, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board of Governors or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

4. RECORDS OF PROCEEDINGS

The minutes of the Board of Governors and all committees with board delegated powers shall contain: (a) the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board of Governors' or committee's decision as to whether a conflict of interest in fact existed; and (b) the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

5. COMPENSATION

(a) a voting member of the Board of Governors who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation; (b) a voting member of any committee

whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member’s compensation; and (c) no voting member of the Board of Governors or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

6. ANNUAL STATEMENTS

Each director, principal officer and member of a committee with Board of Governors delegated powers shall annually sign a statement which affirms such person: (a) has received a copy of the Conflicts of Interest Policy; (b) has read and understands the Policy; (c) has agreed to comply with the Policy; and (d) understands the ISPLS is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

7. PERIODIC REVIEWS

To ensure ISPLS operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the, following subjects: (a) whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm’s length bargaining; (b) whether partnerships, joint ventures, and arrangements with management organizations conform to the ISPLS’s written policies are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

8. USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Section 7, ISPLS may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Governors of its responsibility for ensuring periodic reviews are conducted.

**POLICY 6
PUBLICATIONS**

(a) The ISPLS shall publish a newsletter following each quarterly Board of Governors meeting for distribution to its membership. Advertisements may be solicited and published within said newsletter at rates to be established by the Board.

(b) The ISPLS shall maintain a statewide roster of its members.

**POLICY 7
MEMBERSHIP**

(a) Application for membership must be made in the highest grade for which the applicant can apply.

(b) A sustaining membership category supports the ISPLS. The benefits of the Sustaining Member shall include:

- *1. A listing in the newsletter.
- *2. A ten percent (10%) advertising discount in the newsletter.
- *3. A ten percent (10%) discount for a booth at the annual convention and meeting.

(c) If the membership dues are not paid by the first of July, the member shall be assessed a "late" fee of ten (10) dollars.

(d) Any member who pays dues after the first of November shall have no voting rights for that fiscal year.

The Board of Governors shall appoint a regular member in good standing to represent ISPLS on the (QBS) Quality Based Selection Council. This member shall be an ex-officio member and shall serve at the pleasure of the Board of Governors.

**POLICY 8
ISPLS STANDARDS OF PRACTICE SUB-COMMITTEE**

- The ISPLS Standards of Practice For Professional Boundary Land Surveys may be amended, altered or repealed and new Standards adopted during any regularly scheduled or special Board of Governors' meeting. The official standards shall be stored at the ISPLS Office by the Executive Director of the Idaho Society of Professional Land Surveyors.

a) Duties and Responsibilities:

1. Recommend changes to and interpret the ISPLS Standards of Practice for Boundary Land Surveys for Idaho license holders, interns, and others.
2. Shall be the primary ISPLS resource for answering questions concerning the practice of Professional Land Surveying in Idaho for Professional Land

Surveyors, interns, public agencies, and the public. All such inquires should be directed to this committee.

3. Consult and work in conjunction with the ISPLS legislative committee and the BPELS representative.
4. Arbitrate or mediate differences or disagreements between Professional Land Surveyors.
5. Conduct education and information seminars.