



hfma Eastern Michigan Chapter
healthcare financial management association

Policies and Procedures

HFMA
Eastern Michigan Chapter
Policies and Procedures

	Page
Policies and Procedures:	
1. Advertising	3
2. Advisory Council	3
3. ANI Reimbursement	4
4. Annual Budget	4
5. Awards and Gifts	5
6. Board Meetings	5
7. Board Member Requirements	6
8. Cash Receipts	6
9. Cash Disbursements	8
10. Certification	8
11. Davis Chapter Reporting	9
12. Educational Programs	9
13. Officers' Council	10
14. Fall Presidents Meeting	10
15. Financial Records	11
16. Financial Review/Audit	12
17. Founders Points	13
18. Golf Outings	13
19. Investment Policy Guidelines	14
20. Leadership Training Conference (LTC)	14
21. Newsletter (HealthCents)	15
22. Newsblasts	16
23. Nominations and elections	16
24. Record Retention Policy	16
25. Sponsorship	17
26. Travel & Reimbursement Policy	18
27. Web site	19
28. Helen M. Yerger Awards	19
29. Conflict of Interest Policy	20 - 22
30. Whistleblower Protection Policy	23
31. Record Retention Schedule	24-26

HFMA EMC Chapter

Advertising

The Eastern Michigan Chapter will provide advertising in the HealthCents newsletter, Membership Directory, Member Meeting Program Brochures, and at the Golf Outing, and on the Web Site, www.hfmaemc.org.

The advertising rates will be based on the following (subject to change annually):

Publication	Ad Size	Gold Sponsor	Silver Sponsor	Bronze Sponsor	Non Sponsor
Newsletter Rates: Per Issue/All Five Issues	Half Page	One Included	\$150/\$450	\$150/\$450	\$150/\$450
	Quarter Page	\$75/\$225	Included	\$75/\$225	\$75/\$225
	1/8 Page	\$50/\$150	\$50/\$150	\$50/\$150	\$50/\$150
	Name Listed	Included	Included	Included	N/A
	Job Listings	Included	Included	Included	N/A
Web Page & Links www.hfmaemc.org	Half Page (4x5)	\$400/Year	\$400/Year	\$400/Year	\$100/Mo.
	Quarter Page	\$200/Year	\$200/Year	\$200/Year	\$50/Mo.
Member Educational Brochure (per program cost)	Half Page	\$100	\$100	\$100	\$125
	Quarter Page	\$75	\$75	\$75	\$100
	Name Listed	Included	Included	Included	N/A
Membership Directory (Hard Copy)	Full Page	Included			\$750
	Half Page		Included		\$500
	Quarter Page			Included	\$250
Golf Outing (per hole)	Signage per Hole	Included (specific hole)	Included (basic hole)	Included (basic hole)	\$200 basic \$300 specific

Advisory Council

The immediate Past President shall chair and convene the Advisory Council at least annually for the purposes of advising the Board on chapter matters. The Council shall consist of the immediate past President, President and President-Elect, as well as other past presidents selected by the Chair.

ANI Conference

The chapter will reimburse the Past President, President, or alternate for reasonable travel costs to attend the annual HFMA ANI conference.

- The Past President will be responsible for accepting chapter awards.
- The Past President and President will represent the chapter at all functions at the conference.
- Attendees will be required to submit supporting documentation for travel expenses as required under the travel policy.
- In the event that the President or President Elect (or both) cannot attend the ANI conference, the Board will select an alternative(s) to attend for the chapter in the following order:
 - Secretary
 - Treasurer
 - Past President
 - Board Member

Annual Budget

The Treasurer will prepare an annual operating budget. The fiscal year ends May 31.

- The Board will approve the annual budget before June 1st.
- The budget will be prepared with input from Committee chairs, President Elect, Secretary, Treasurer, and incoming Treasurer.
- Committee Chairs will submit budgets for their committees to the Administrative Assistant by April 15, utilizing the committee Report form for the Mini-LTC.
- The Treasurer will prepare the budget in conjunction with the strategic initiatives.
- The budget will be prepared showing all revenues and expenses.
- The budget will incorporate detailed schedules supporting revenues and expenses by category.
- The budget will include a forecast of cash and investment account balances.
- The budget will be submitted to HFMA National by June 1st of each year.
- A summary Annual Budget will be posted on the Chapter Web site.
- Emergency non-budgeted expenditures may be approved by the Officer's Council (President, President Elect, Secretary, and Treasurer).

Awards and Gifts

The chapter will provide annual awards and gifts for the following achievements and recognition:

- Founders Awards
- Past President's Plaque
- President's Pin
- President's Award

HFMA EMC Chapter

- Outgoing Presidents Gift

In addition, the Board of Directors may approve other awards, gifts, and prizes within budget constraints for the following:

- Special achievement or recognition of Board Members, Committee Members, or Chapter Members.
- Recognition for long-term service to the chapter or new members who contribute (such as the McNulty, chair of the year and new member of the year awards).
- Golf Outings
- Goals to increase Membership, Sponsorship, Certification, Program Attendance, or other approved Board activities.

Board Meetings

The Chapter will hold a minimum of four Board Meetings per year in accordance with National HFMA guidelines.

The Officers' Council may schedule and approve special meetings as needed to complete the requirements of the Chapter.

The President will provide notification of meetings no less than 30 days prior to such meeting. Notification of Special meetings will be provided no less than 15 days prior to such meeting. The purpose of the Special meeting will be included in the communication. Notification of meetings will be communicated to the Board Members and Chairs by mail, Newsbrief, or email.

At each Board meeting the following will be reported as a minimum:

- Minutes of the last meeting
- Financial report for the most current month end
- Committee reports and minutes

At least annually, the following will be reported to the Board and HFMA National:

- Annual Budget
- Strategic Initiatives

Board Member Requirements

Elected or appointed Board Members have a responsibility to conduct the business of the Chapter as required under the Chapter Bylaws and the requirements of HFMA National. In addition, the Board of Directors may approve additional requirements to insure the continued success of the Chapter. Failure of a Director to meet the minimum requirements

HFMA EMC Chapter

will result in removal from the Board. Such removal will require a majority vote by the Board of Directors.

Minimum Board Requirements:

- Attend three Board meetings
- Attend the Annual Chapter Strategic Planning Meeting/Mini-LTC
- Attend two Chapter Programs
- Chair or actively participate in at least one Committee

The Secretary will maintain Board Member attendance records and report such attendance at each Board meeting. The report will designate the meeting date and the attendance or absence of each Board Member.

Cash Receipts and Collections (from EMC policies)

The treasurer is responsible for oversight of chapter receipts.

Member Meetings and Functions

Chapter administrative assistant shall be responsible for receiving pre-registrations and collection of amounts due for member meetings.

The chapter administrative assistant shall make a list of the pre-registrants with the following information:

- Name of registrant
- Employer
- Amount charged
- Amount paid
- Check Number
- Amount owed (A/R)

The administrative assistant will forward a copy of the pre-registration list to the on-site event registrars one day prior to the meeting.

The on-site event registrars will update the list for actual attendees (vs. no –shows) amounts collected on-site and for walk-in attendees.

The on-site registrars will forward checks cash/collected and the updated list to the administrative assistant within one week of the meeting. If cash collected is used to reimburse for expenses, the person requesting reimbursement shall get the approval of the president before “netting” expenses against cash collected.

The list shall be totaled and reconciled to the checks/cash received by the chapter administrative assistant. The administrative assistant shall forward the checks and a copy of the list to the chapter treasurer. The list shall also be forwarded electronically

HFMA EMC Chapter

to the treasurer. The list and checks should be forwarded to the treasurer periodically before the meeting if collections are significant and within one week of the member meeting.

The chapter treasurer shall confirm that the checks received reconcile to the registration listing. The treasurer shall then photocopy and deposit each check into the Chapter checking account.

The treasurer will review the attendance list and inform the administrative assistant and on-site registrars of amounts receivable, 30 and 90 days after the meeting. The administrative assistant will contact those attendees who have amounts outstanding.

The treasurer will record all deposits and receivables on the books as the information is received. The registration/attendance list shall be reconciled to the books each time deposit and receivable information is received.

The president must approve in writing write-off of outstanding receivables.

Receipts Other than Member Meetings and Functions

Checks/cash should be forwarded to the treasurer with explanation of the source of the receipt.

The treasurer shall prepare deposit slip, endorse checks, copy the checks and deposit the checks. Treasurer shall record deposit on the books of the chapter.

Bank Reconciliations

The administrative assistant shall review bank statement upon receipt and forward to the treasurer for reconciliation to the books. The treasurer shall reconcile the checking account on a monthly basis. The banks reconciliations shall be reviewed monthly by the chapter president.

Cash Disbursements

Chapter officers (President, President-Elect, Secretary, Treasurer, and assistant Treasurer) shall be established as signors on chapter bank accounts.

The signature of one officer is required on all checks of \$3,000 or less.

The signature of two officers is required on all checks greater than \$3,000.

Member Meetings and Functions:

HFMA EMC Chapter

A budget shall be prepared for each member meeting or function. This budget shall be approved by the chapter president. The approved budget shall be forwarded to the chapter treasurer.

A chapter member cannot make commitments for the chapter unless the commitments are included in the budget, which has been approved by the president.

Requests for payment of expenses shall be forwarded to the chapter treasurer. If expenses submitted for payment are within the budget, the approved budget shall be authorization for payment.

If expenses submitted are not included on the approved budget, the expenditure must be approved by the president prior to payment.

Expenses other than for Member Meetings and Functions

All requests for payment for expenses not included on approved meeting/function budgets must be specifically approved by the chapter president.

President approval of budgets and expenditures may be in writing or via e-mail.

Original receipts must be turned in for reimbursement of expenses.

The treasurer shall record all disbursements on the books of the chapter.

All bills/invoices and requests for payment shall be kept on file for the annual review.

Certification

It is the policy of the Chapter to promote and support the members to obtain HFMA CHFP certification. To encourage certification, the Chapter will maintain a certification program. To encourage members wishing to sit for the HFMA certification exams, the Chapter will provide study guides under the following guidelines:

- All study materials are online and cost \$195 it is the responsibility of the member to pay for study materials and pay the \$395 exam and application fee.
- The chapter will purchase the necessary Core study guide licenses if the Board of Directors elects to do so.
- The Certification Chair will be responsible for the ordering the licenses and tracking candidates.

The Examination is delivered via internet as designated testing sites operated by Castle Worldwide. Go to <http://www.hfma.org/chfp/> for a listing of cities, states and zip-codes in which Castle Worldwide sites are available.

Davis Chapter Management System Reporting

It is the policy of the Chapter to report all Davis Chapter activities according to HFMA National requirements. The Secretary will be responsible for the accurate and timely reporting to insure that all Davis Chapter requirements are met. The Secretary may coordinate with and delegate the reporting to the Chapter Administrative Assistant.

Education Programs

The Chapter will provide at least four Educational programs each year. Additional programs will be developed based on member requests or topics requiring immediate presentation. The Program Chair will be responsible for topic development, coordination of programs, reporting of Davis Chapter requirements to the Secretary and/or Chapter Assistant and coordinating payments or collections with the Chapter Assistant and Treasurer. The Program Committee, assisted by the Administrative Assistant, shall be responsible for the following in developing programs:

- Program Topics
- Program information (Topic, purpose, learning expectations, cost, dates, locations, times, speaker profiles, registration information)
- Setting program fees and a budget
- Obtaining speakers
- Setting program dates
- Obtaining locations for programs
- Obtaining refreshments for the program
- Coordinate with the facility where the program is being held for program needs (tables, chairs, room set-up requirements, and visual aid requirements.)
- Name tags for speakers, attendees, Board Members and Officers, table card names for panel speakers, and gifts for speakers, etc.

The Program Chair or Program Committee members will coordinate as needed with the Chapter administrative assistant to disseminate the program information to the chapter members. In addition the Chapter administrative assistant will notify the Program Chairs of the Great Lakes and Western Chapter of the programs for distribution to their members.

The Program Chair will be responsible for preparing the Program Planning Tool annually in order to satisfy the HFMA National requirement.

Program Registration Process:

- Registration forms and payments will be sent to the Chapter administrative assistant.
- The Chapter administrative assistant will send (E-mail) the registration list to the Program registrar, noting which members have paid.

HFMA EMC Chapter

- The Chapter administrative assistant will send the registration list and checks to the Treasurer for deposit.
- Program committee member will send registration list and payments collected at the program to the Chapter administrative assistant for deposit.
- Administrative assistant should identify any unpaid registrations and work as a collection item.

Officers' Council

The Officers' Council will be comprised of the President, President Elect, Secretary, Treasurer, Assistant Treasurer, and immediate Past President.

- Except as otherwise provided in the Chapter Bylaws, the Officers' Council shall have and exercise the authority of the Board of Directors in all matters arising in the governance of the Chapter in between meetings of the Board of Directors. The action of the Council shall be reported to the Board of Directors no later than its next regular meeting.
- The President, or any three (3) members of the Council may call meetings of the Council. Notice of any meeting of the Council will be given to the members at least 14 days in advance of the meeting.
- Meeting may be held via phone conference depending on the agenda or availability of the Council members.
- A majority of the Council will constitute a quorum for the transaction of business at any meeting of the Officers' Council.

Fall Presidents Meeting

It is the policy of the Chapter to participate in the annual Fall Presidents Meeting as required by HFMA National.

- As a minimum, either the President or President Elect must attend the meeting.
- All necessary expenses as allowed under the travel and reimbursement policy will be reimbursed, including one social event.

It is the responsibility of each chapter within Region 6 on an alternating basis to sponsor the Fall Presidents Meeting.

- It will be the responsibility of the President Elect of the Chapter to plan and coordinate the meeting with National, Regional Executive, Regional Executive Elect, and HFMA Chapters within Region 6.
- The President Elect will be responsible for selecting and securing the location, hotel accommodations (block of rooms), meeting facility, audio visual aids such as projectors, meals for the meetings, and banquet at the end of the first day session.

HFMA EMC Chapter

- The meeting will be held in August or September of each year on days agreed upon by the Region 6 chapters.
- The President Elect will be responsible for preparing and submitting a budget for the event to be included in the annual Chapter budget.
- The chapter is responsible for the cost of the meeting facility (set up, equipment), meals for the meetings (breakfast, breaks, lunch), and the first night banquet.
- The Chapter will notify National no later than the end of December regarding the dates of the meeting planned for the following year.
- The President Elect will notify and coordinate with National, Regional Executive, Regional Executive Elect, and Regional Chapters the dates of the meeting, location, maps, hotel information, planned social events, no later than March.
- The Chapter is required to cover the cost of the first night Banquet/dinner. The cost of the spouse or guest will be the responsibility of the attendees and should be communicated in all literature sent to attendees. The fee for guests should be set to cover the incremental cost.
- Registration forms will be sent to the attendees to determine the attendance for hotel confirmations (or room cancellations as required by the contract) meetings, meals, banquet, and social events.
- All expenses and supporting documentation will be provided to the Treasurer for payment and reimbursement and reported in the financial reports.

Financial Records

The Chapter shall maintain financial records using sound accounting practices and provide monthly and annual reports to the Board and HFMA National as required. The Treasurer is responsible for maintaining the financial records and financial reports.

The Chapter will maintain the following records:

- Checkbook, savings/investment records
- Bank and Investment statements and related reconciliations
- Cash receipts and disbursements records
- Records of deposit or fund transfers
- Program registration reports supporting deposits
- Invoices check requests, and other appropriate documentation supporting all expenditures
- Accounts receivable records
- Monthly and annual financial statements
- Tax form 990 and supporting information as reported to HFMA National

Accounting Method:

- The Chapter shall use the accrual method of accounting for financial reporting and tax (990) filing.

HFMA EMC Chapter

IRS 990 Tax filing:

- Send 990 report to HFMA National by August 1, following May 31 year end.
- The Chapter is required to have the Financial Review of the records completed prior to filing the 990 report.
- The Treasurer is to maintain IRS 990 return for seven years.

Bank and Saving/Investment Accounts:

- The bank and investment accounts of the Chapter will have as a minimum three authorized signatures on file with the bank, to maintain continuity from year to year. The authorized signatures shall be those of the President, President Elect, and Treasurer.
- The Treasurer shall be responsible for determining the appropriate handling of the Chapter's funds, including certificates of deposit each time they mature, or Chapter Investment Program funds. The Board or Officers' Council shall approve the CD transactions at least 30 days prior to maturation.
- The out-going Treasurer will be responsible for obtaining the appropriate signature cards and board resolutions to add or delete the authorized signors by June 1 of each year.

Financial Review

The Financial Review Committee will review the Chapter's financial records within 30 days of the end of the Chapter's fiscal year end (by June 30th).

- The outgoing Treasurer will coordinate with the Financial Review Committee the review of the financial records.
- The Committee shall examine all records maintained by the Treasurer.
- The Committee shall prepare a written report and present the same to the Board of Directors within 60 days of the Chapter's fiscal year-end (by July 31).
- The Committee shall prepare a list of recommendations if determined from the review.
- The Committee will comply with the minimum HFMA Davis Chapter review requirements regarding the financial review.
- Upon completion of the review, the Committee shall deliver the financial records to the current Treasurer for retention.
- A copy of the signed and completed **Financial Review Program** (forms) must be sent to HFMA national by August 1. The document must be mailed or faxed (not e-mailed).
- A copy of the **Financial Review Program** must be kept on file by the Treasurer, for seven years.
- The Financial Review Committee Chair will notify the Treasurer and President of the completion of the Financial Review and any corrections to the records for completion of the IRS 990 return.

Founders Points

Founders points will be awarded to members based on HFMA National guidelines.

- Committee member points shall accumulate to those members who are actively involved in a committee. To be awarded committee member points, the member must assist the Chair at some level. Therefore, committee member points will be determined by the Chair of each committee and reported to the chapter administrative assistant annually.
- Examples of activities required to be eligible for committee member points are:
 - Participate in the planning of a meeting (arrange for site, speakers, etc.)
 - Assist Chair/Co Chair with coordination of meetings
 - Present a topic at a meeting
 - Obtain sponsors for the chapter
 - Write an article for HealthCents

Golf Outings

The Chapter will host one golf event annually for members, sponsors, and guests. The Social Committee chair will be responsible for planning and organizing the golf outing each year. The Chair will have the responsibility to select members for the committee. The golf event shall be planned as a networking and fund raising event for the Chapter.

The Social Committee will be responsible for the following:

- Establishing the dates and times
- Selecting the locations for the events
- Coordinating mailing for registration
- Setting fees
- Submission of budgets for each event to the Chapter administrative assistant by April 15th
- Setting fund raising goals
- Menu and beverage planning
- Golf event rules
- Contests to be played
- Obtaining Sponsors for hole advertisements, event underwriting, gifts, and prizes (in addition to those obtained through the annual sponsorship program)
- Coordinating receipts with the Treasurer prior to the event, at the event, and following the event including collection.
- Coordinating with the Treasurer payment of event expenditures with supporting invoices and receipts
- Adequately staffing at the events for registration, scoring, sign collection, and awarding gifts and prizes
- Reporting the financial results of each event to the Board

Investment Policy Guidelines

The objective of the Chapter regarding investments of cash is to:

- Attain an optimal return on invested funds without sacrificing the safety of principal
- Maintain a liquid position to meet the obligations of the Chapter without incurring penalties for liquidation
- To achieve HFMA National recommended days in cash level, as updated annually.

The funds of the chapter may be invested in HFMA Chapter Investment Program, individual instruments or mutual funds. The instruments allowed are:

- **Certificate of Deposits** - The amount invested in any one banking or savings institution shall not exceed the \$100,000 FDIC insurance limit. Maturity of any CD will be no longer than one year.
- **Cash Management Accounts** – These investments shall be limited to an amount not to exceed \$25,000.
- **US Government Securities** – These investments shall include securities issued by the federal agencies backed by the full faith and credit of the US government, including treasury bills and notes.
- **Corporate Bonds or Notes** – These investments shall be limited to ratings of A-1 or better by Standard and Poor and P-1 or better by Moody's for commercial paper and to rating AA or better for investment grade corporate bonds.

The above investment instruments may be invested in direct instruments or through mutual funds. In the event of investment in mutual funds, the prospectus shall indicate the parameters of investment grades, and shall be consistent with the above parameters and kinds of securities/ bonds.

- **Maturities** – An amount equal to three months operating expenses shall be in cash. An additional amount of cash equal to three months operating expense may be invested in short term investments with maturities of six months or less. Remaining cash may be invested in maturities of one year or less.
- **Management Responsibilities** – Management responsibility for the investment of chapter funds rests with the Treasurer. The Board of Directors must first approve any changes in the investment strategy, subject to HFMA national guidelines.

Leadership Training Conference (LTC)

It is the policy of the Chapter to send (at a minimum) the incoming President, President Elect, Secretary, and Treasurer to the HFMA National Leadership Training Conference each year. If any of the individuals cannot attend LTC, the Officers' Council will determine another Board or Committee Chair as an alternate. In selecting the alternate, the Officers' Council will consider the following criteria:

HFMA EMC Chapter

- A Board member who will be moving into an Officer position in the following year.
- A Board member or Committee member in a key role that the Officers' Council determines is critical to the success of the Chapter.

The Chapter will pay for reasonable expenses for the attendees for transportation (mileage, taxis, shuttle service), hotel accommodations, meals, and other expenses as allowed under the travel and reimbursement policy.

If other committee chairs or Board members elect to attend the LTC at their own or their employer's cost, up to three more attendees will be invited to attend. (This is the HFMA National maximum allowed.)

Newsletter (HealthCents)

The Chapter will publish a minimum of four newsletters (HealthCents) per year (Spring, Summer, Fall, and Winter). The format of the newsletter will be the responsibility of the Newsletter Committee. The Newsletter will be published on the Chapter's website www.hfmaemc.org and mailed to members who do not have Web access. Members of the chapter will be notified by E-mail when the newsletter is published. The newsletter must include any combination of at least four of the following items:

- Educational articles
- Industry news
- Original articles or reprints
- Technical articles
- Chapter committee information
- National activities
- Member profile
- Sponsor profile
- Letter from Regional Executive
- President's message
- Editor's column
- Summary of recent Chapter meetings/events
- Executive summary of the chapter strategic plan
- Educational programs (subject, dates, and location)
- Chapter news (e.g. member listing, new members, new certified members, Founders award winners)

The following items are not required but shall be included when presented:

- Job postings
- Advertising for sponsors and non sponsors
- Listing of Officers, Board Members, and Committee Chairs
- Other information as determined by the Officers' Council or Board of Directors

Newsblasts

The Chapter will publish more frequent communications (“Newsblasts”) as needed each year. The Newsblast can include the following information:

- Educational Program schedule
- Committee articles
- Chapter events
- Listing of Sponsors
- Job Opportunities
- Advertisements
- Member information (awards, position changes, recognition, published articles)
- Officer and Board communications

Nominations and Elections

The immediate Past President is responsible for chairing and selecting members for the Nominating Committee. At a minimum, the committee will consist of the President, President Elect and Secretary, as well as at least three past presidents.

The Committee will meet in November or December each year to review qualified Board and officer candidates. The President will be responsible for communicating with potential nominees. After qualified candidates have been identified and have accepted the nominations, the annual ballot will be prepared and distributed via email or USPS to all members by the Chapter Administrative Assistant (by February 1). Voting will continue until February 15th. The Chapter Administrative Assistant will receive and count the ballots. The Secretary is responsible for verifying the count. The Board and Chapter membership will be notified of the results at the March meeting and through the Newsletter communication.

Record Retention Policy

All documents produced as a result of conducting the affairs of the association shall be properly stored and safeguarded in order that complete and accurate record of business transaction is readily available at all times. Recognizing that no valid reason exists to retain all documents for an indefinite period of time, certain documents may be disposed of when their retention will not serve useful purpose. Therefore, documentation may be disposed of in accordance with the record retention schedule listed on pages 24 - 26.

Purpose

This policy is intended to organize and standardize the Association’s practices with regard to the retention and destruction, when appropriate, of Association documents.

- The Treasurer will be responsible for maintaining such records.

HFMA EMC Chapter

- It will be the responsibility of the out-going Treasurer to transfer such records to the incoming Treasurer.

Reporting:

The Treasurer will present at each Board meeting the following reports:

- Income Statement with Actual to Budget Variances for the month and YTD.
- Balance Sheet
- Cash Flows Statement

Sponsorship

The Eastern Michigan Chapter will seek business and individual sponsorship to support the Chapter's educational and development activities. The Chapter seeks Platinum, Gold, Silver, and Bronze sponsors, to include the following benefits (subject to change annually):

Sponsorship Level	Platinum	Gold	Silver	Bronze
Payment	\$3,000	\$1,500	\$1,000	\$500
Total Value	\$4,000+	\$2,100+	\$1,250+	\$800+
Acknowledgement/profile in one newsletter	1/2 Page	1/2 Page	1/4 Page	No
Acknowledgement/profile in annual Membership Directory	Full Page	Full Page	1/2 Page	1/4 Page
Name recognition in each newsletter and membership program meeting brochure	Yes	Yes	Yes	Yes
Option for discounted advertisements in Program brochures	Yes	Yes	Yes	Yes
Complimentary registration for one individual at an Eastern Michigan chapter educational program	Season pass (five programs)	Season pass (five programs)	Two Programs	One Program
Complimentary registration for Annual Golf Outing	2	2	2	No
One hole sign at annual golf outing	Specific hole selection	Specific hole selection	Basic hole sponsorship	Basic hole sponsorship
Fall Conference – Listing in Conference Newsletter	Yes	No	No	No
Fall Conference – Signage and announcement recognition at one Breakout session	Yes	No	No	No
Fall Conference vendor/display table	Yes	No	No	No
Sponsor ribbons for name badges for attendees at educational programs	Yes	Yes	Yes	Yes
Recognition during opening or closing remarks at all chapter events	Yes	Yes	Yes	Yes
Sponsorship display board at all chapter events	Yes	Yes	Yes	Yes
Option to display materials at member meetings	Yes	Yes	Yes	Yes

Other sponsorship opportunities may be available. Please see the Sponsor/Exhibitor Application.

Travel and Reimbursement Policy

The Chapter will provide reasonable expenses and registration fees for the following meetings:

- Annual National Institute (ANI) for the President and President Elect.
- Leadership training conference (LTC) for the incoming President, President Elect, Secretary, and Treasurer, or alternate attendee as determined by the Board of Directors.
- Fall Presidents' Meeting for the Chapter President and President Elect.
- Prior approval by the Board of Directors is required for all travel, registration fees or related expenses for meetings other than those indicated above.

Reimbursement for travel expenditures will be as follows:

- Meals - Itemized receipts will be obtained for meals over \$25.
- Accommodations – Allowance will be at a single rate (or double rate if the same) at which the seminar or meeting is being held. Attendees should stay at the hotel where the seminar, meeting, or convention is being held. Detailed hotel statements are required for reimbursement. Lodging will be reimbursed for the night before the event. Lodging for the last day of the event will be reimbursed if transportation can not be made until the next day.
- Automobile transportation – Mileage for personal use of an automobile will be reimbursed at the IRS approved rate.
- Air or other Commercial transportation – Reimbursement will be limited to economy/coach fares. Registration should be as soon as possible to obtain the lowest possible fares.
- Taxi, Bus, or Shuttle Services –The most economical form of transportation should be utilized whenever possible. Intra-city transportation should be kept to a minimum.
- Tips/Gratuities – Reasonable tips/gratuities will be reimbursed.
- Registration fees – Registration fees will be reimbursed at the appropriate rate for the seminar, meeting, or convention.
- Miscellaneous Expenses – Other reasonable expenses may be reimbursed. These expenses must be itemized and may require an accompanying receipt.
- Reimbursement of expenses will be made at the conclusion of the seminar, meeting, or convention upon the attendee preparing a summary of the expenses with receipts attached.
- Attendee will submit the request for reimbursement to the Chapter President (or President Elect for the President) for approval, who will forward to the Treasurer for reimbursement.
- Reimbursement for expenses outside the travel policy will require Officers' Council approval and must meet a Chapter need.
- The Chapter will not pay for personal expenses such as haircuts, laundry, movies, souvenirs, etc.

Web site

The Chapter administrative assistant will maintain the website and abide by the terms and conditions as presented in the Web site agreement. The cost of the web site will be included in the annual budget. Payment of the domain fees shall be made by December 30th each year.

Helen M. Yerger Award

The Chapter will strive to submit at least four individual Yerger Award submissions annually. The Chapter will also work toward Multi-Chapter submissions with other chapters. The Board of Directors will be responsible for developing potential Yerger Award entries. Members of the Board or Committees will be selected to be responsible for the individual entries (need identification, goals and objectives, methodology, data collection, evaluation and analysis and preparing the results).

- The President Elect or designee will coordinate, review and submit the application forms and supporting documentation.
- Application forms and supporting documentation must be received by HFMA National by April 1.
- The Chapter administrative assistant will submit the Yerger submissions by April 1 online.

Conflict of Interest Policy

Purpose

The purpose of the conflict of interest policy is to protect the interests of this tax-exempt organization, (the “Organization”), when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization 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 to nonprofit and charitable organizations.

Definitions

1. Interested Person – Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. 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 any entity or individual with which the Organization has a transaction arrangement, or
 - c. A proposal ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement. Compensation included direct or indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. In the Procedures section, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Procedures

- a. In connection with any actual or possible conflict of interest, and interested person must disclose the existence of the financial interest and be given opportunity to disclose all material facts to the directors and members of the committees with the governing board delegated powers considering the proposed transaction or arrangement.
- b. The remaining board or committee members shall decide if a conflict of interest exists.
- c. After disclosure of the financial interest and all materials facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon.
- d. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

Resolution on Conflict of Interest for Board of Directors

Federal and state laws, as well as ethics demand that officers and governing board members of organizations and associations who make or can influence decisions for or on its behalf act with complete fidelity to the association and its members. Any duality or conflict of interest should be the subject of deliberate concern and continual review. Full disclosure by the individual(s) in the case of a duality or conflict of interest must be an established standard of conduct by all association board of directors.

The Board of Directors of the Healthcare Financial Management Association, individually and collectively, adopts the following resolution binding each member of the Board to the full intent of the resolution.

WHEREAS, The proper governance of any professional association depends on the governing board members who give of their time for the benefit of their members; and

WHEREAS, The giving of this service, because of the varied interest and backgrounds of the governing board members, may result in situations involving a dual interest that might be interpreted as conflict of interest; and

WHEREAS, This service should not be rendered impossible solely by reason of duality of interest or possible conflict of interest; and

WHEREAS, This service nevertheless carries with it a requirement of loyalty and fidelity to the association served, it being the responsibility of the members of the board to govern the association's affairs honestly and economically, exercising their best care, skill, and judgment for the benefit of the members and association; and

WHEREAS, The matter of any duality of interest or possible conflict of interest can be handled through full disclosure of any such interest, together with noninvolvement in any vote wherein the interest is involved;

NOW THEREFORE BE IT RESOLVED: That the following policy of duality and conflict of interest is hereby adopted:

1. Any duality of interest or possible conflict of interest on the part of any board member should be disclosed to the other members of the board and made a matter of record, either through an annual procedure or when the interest becomes a matter of board action.
2. Any board member having a duality of interest or possible conflict of interest on any matter should not vote or use his/her personal influence on the matter, and he/she should not be counted in determining the quorum of the meeting, even where permitted by law. The minutes of the meeting should reflect that a disclosure was made, the abstention from voting, and the quorum situation.

HFMA EMC Chapter

3. The foregoing requirement should not be construed as preventing the board members from briefly stating his/her position on the matter, nor from answering pertinent questions of other board members since his/her knowledge may be of significant assistance.

BE IT FURTHER RESOLVED: That this policy be reviewed at the beginning of each fiscal year for the information and guidance of board members, and that any new members be advised of the policy upon entering on the duties of his office.

I, _____ (print name) have read and understood the above resolution and my signature below indicates my willingness and commitment to abide by the spirit and intent of this resolution.

Signature

Date

Chapter Name

Board Position

Whistleblower Protection Policy

As the nation's leading membership organization for healthcare financial management executives, HFMA prides itself on its adherence to federal, state, and local laws and/or regulations. Including business ethics policies. HFMA has adopted a Code of Ethics, which require each member of HFMA to promote the highest standards of professional conduct by practicing honesty and maintaining personal integrity. In furtherance of these principles, HFMA has adopted a whistleblower protection policy. Pursuant to this policy, as applicable to HFMA itself, any employee or member who becomes aware of any violation of federal, state, or local law or regulation, including any financial wrongdoing, should immediately report the violation to the President to allow the organization to investigate and, if applicable, correct the situation or condition.

If the President is involved or is believed to be involved in the matter being reported, employees or members may, in the alternative, make report to the Chair of the Board of Directors. HFMA will conduct an investigation and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permit.

If the violation of federal, state, or local law or regulation, of financial wrongdoing concerns an HFMA chapter, the member (or the chapter employee, if applicable), should report the violation to the Chapter President. If the Chapter President is involved or believed to be involved in the matter being reported, the violation should be reported to HFMA's President.

"Financial wrongdoing" may include, but is not limited to:

- Questionable accounting practices;
- Fraud or deliberate error in financial statement or recordkeeping;
- Deficiencies of internal accounting controls;
- Misrepresentation to company officers or accounting personnel.

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

Members and employees are reminded of the importance of keeping financial matters confidential. Members and employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Chapter President or HFMA National office executive.

HFMA EMC Chapter

Retention Schedule

ACCOUNTING	YEARS
Accounts Payable Ledger	7
Accounts Receivable Ledger	7
Audit Reports	P
Balance Sheets	P
Bills, Paid	7
Cash Books	P
Cash Disbursements	P
Cash Payroll	P
Cash Receipts	P
Cash Register	10
Check Stubs	7
Checked, Cancelled	7
Payroll	7
Petty Cash	7
Correspondence	5
Memos, Credit	7
Debit	7
Expense Records	7
Financial Statements	P
Invoices	7
Journals & Ledgers	P
Notes Paid	P
Operating Statements	P
Payroll Journals	10
Petty Cash Reports	7
Trial Balances	P
Accounts Payable	7
Accounts Receivable	7
General Ledger	P
Voucher Register (Journal)	P
 ADVERTISING	
Contracts	5
Correspondence	2
Drawing & Artwork	2
 BANK DEPOSIT	
Signature Authorized	P
Statements	7
Deposit Books	3
Slips	3
Reconcilements	3
 BUDGET	
Authorizations	7
Statistical Analysis of Expense	7

HFMA EMC Chapter

CORPORATE PAPERS	YEARS
Articles of Incorporation	P
Charter	P
Constitution & Bylaws	P
Documents with Register	P
Minute Books	P
 CORRESPONDENCE	
General	2
 INSURANCE	
Accident	8
Fidelity	8
Fire	8
Hospital	7
Inspection Certificates	7
Liability	8
Workmen's Compensation	10
 INVENTORY	
Inventory Control	7
Plant & Fixtures	P
 LEGAL	
Contracts	10
Customers (non-government)	10
Government Contracts	4
Employees	P
Royalties	P
Claims and litigation files	10
Copyright, patent and trademark registration	P
 PERSONNEL	
Applications	1
Earning Records	P
Employment Releases	P
Employee contracts	10
Garnishments	10
Government reports	6
Insurance, Hospital	7
Payroll Analysis	7
Pensions	P
Service Records	P
Time Cards	5
Wage Rate Changes	8
 PROPERTY	
Inventories	P
Depreciation records	P
 PUBLIC RELATIONS	
Annual Reports	P

HFMA EMC Chapter

PURCHASING	YEARS
Correspondence	5
Invoices	7
Purchase Orders	7
SALES	
Purchase Journal/Register	7
Accounts Receivable Register	7
Correspondence	5
Customer Orders	7
Invoices	7
Remittance Statements	2
Sales Journal/Register	7
Summaries of Expense	7
TAXES	
Income	P
Property	P
Sales	P
Social Security	P
Withholding Certificates	P
Payroll Tax Returns	4
TRAFFIC DEPARTMENT	
Bills of Lading	4
Freight Bills	4