# Table of Contents

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>COMPOSITION</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Charter</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Structure</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>COMPLIANCE</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>State Council and Separately Incorporated Chapter Requirements</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Chapter Requirements</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Non-Compliance</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Nonfunctioning/Inactive Chapter</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>OFFICERS AND COMMITTEES</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Elections</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Officer Positions</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Chapter Representation to the State Council</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>Committees</td>
<td>9</td>
</tr>
<tr>
<td>4</td>
<td>INCORPORATION AND RELATED LEGAL MATTERS</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>STATE POLICIES</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Board Policy</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Required Policies</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>Recommended Policies</td>
<td>11</td>
</tr>
<tr>
<td>6</td>
<td>FINANCIAL MANAGEMENT</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Budget</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Bank Signatory Cards</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Financial Policies</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Direct Deposit</td>
<td>12</td>
</tr>
<tr>
<td>7</td>
<td>ASSESSMENTS</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Membership Assessments</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Surcharge Increase/Decrease Process</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Course Assessments</td>
<td>13</td>
</tr>
<tr>
<td>8</td>
<td>IRS TAX STATUS AND RESPONSIBILITIES</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>IRS Tax Status</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>IRS Filing Responsibilities</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>State Filing Requirements</td>
<td>15</td>
</tr>
<tr>
<td>9</td>
<td>LEGISLATIVE ISSUES</td>
<td>16</td>
</tr>
<tr>
<td>10</td>
<td>PROFESSIONAL NURSING PRACTICE</td>
<td>16</td>
</tr>
<tr>
<td></td>
<td>Professional Liaisons</td>
<td>16</td>
</tr>
<tr>
<td>11</td>
<td>COMMUNICATION WITH MEMBERS</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>ENA Brand Center</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Membership Lists</td>
<td>17</td>
</tr>
<tr>
<td>12</td>
<td>MEMBERSHIP</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Member Recruitment</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Mentoring</td>
<td>17</td>
</tr>
<tr>
<td>13</td>
<td>MEETINGS AND EDUCATIONAL PROGRAMS</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Meetings</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Educational Programs</td>
<td>18</td>
</tr>
<tr>
<td>14</td>
<td>GENERAL ASSEMBLY DELEGATION</td>
<td>18</td>
</tr>
<tr>
<td>15</td>
<td>STRATEGIC PLANNING</td>
<td>18</td>
</tr>
</tbody>
</table>
CHAPTER 1 – COMPOSITION

1. CHARTER

Upon formation, each state council and chapter shall be chartered to function as an official organizational component of the Emergency Nurses Association. Charters are maintained through the adherence of compliance requirements outlined in these procedures. The compliance process is designed to ensure state councils and separately incorporated chapters are submitting required documentation to maintain ENA’s IRS group exemption, directors and officers liability insurance and general liability insurance, and to communicate the contributions state councils and separately incorporated chapters are making in carrying out the ENA vision and mission.

2. STRUCTURE

State councils may choose to be a three-tier state or a two-tier state.

A. THREE-TIER STRUCTURE

Under the three-tier structure, the ENA shall have three levels of organization: national, state and chapter (local) levels. State councils must be formally incorporated with the appropriate state office. In Illinois, it’s the Office of the Secretary of State. Chapters are part of the state corporation and may not be separately incorporated (without specific authorization from the ENA Executive Committee). All chapters must adhere to their governing state council’s bylaws and policies, provide regular reports, and chapter finances must be overseen by the appropriate state council. Any chapter receiving permission to separately incorporate must abide by state council compliance requirements as set forth herein.

i. Upon joining the ENA, an individual member simultaneously obtains membership at the state and chapter levels.

1. The member is assigned to a chapter according to the zip code of their primary address.
2. The member has the opportunity to select a chapter upon joining ENA. The member may change their chapter affiliation at any time.

ii. The state council of the three-tier structure is composed of representatives from each chapter within the state. Each state council should maintain a size that ensures appropriate representation.

1. At least one member of each chapter should serve as a representative on the state council.
2. The state council, in conjunction with the chapters, should develop protocols to determine the selection and seating of representatives to the council.

3. The state council and/or chapter should attempt to provide partial or full funding for its members' participation at the council meetings, or chapters should seek assistance from the state council.

iii. Each chapter of the state council shall consist of no less than 10 active ENA members. Chapters that fall below 10 active ENA members will be provided a 90-day grace period to comply with the requirement.

iv. In the event that there is only one chapter within a given state, the state may choose to adopt a two-tier structure. Alternatively, the ENA Board Liaison for that state and ENA Component Relations is available to assist ENA members in forming additional chapters within the state.

v. In the event that there are no chapters within a three-tier state, the state council must determine whether or not the formation of chapters should be pursued or a two-tier structure should be adopted. The state council structure must be outlined in the state council’s bylaws.

B. TWO-TIER STRUCTURE

Under the two-tier structure, the state shall have two levels of organization: national and state levels with an optional local level.

i. The state level is the only mandatory membership level in addition to ENA National.

1. State councils choosing a two-tier structure are empowered to recognize informal constituent groups at the local level based on member needs. These optional groups may be created or dissolved as necessary by the members of the state council. Typically, these optional groups serve as special interest groups.

2. The state council must assume responsibility for any informal groups existing under the state council at the local level (i.e., provide financial and professional assistance, monitor activities, etc.).

3. These optional groups may be formed for purposes such as networking, addressing time-sensitive issues, addressing needs of a specific membership segment (e.g., nurse managers) or implementing a program.

4. The name given to each informal group is at the discretion of the state council.

5. Any titles given to members involved in special interest groups or other informal groups are not considered official titles within ENA and are not captured in the ENA database.
C. Changes in Structure

Three-tier to two-tier

1. A state council that is currently operating under the three-tier structure may convert to a two-tier structure.

2. Follow the amendment procedure delineated in the state council’s bylaws. This requires a formal vote within the state council membership and a 2/3 majority vote of the members of the state council. A published agenda listing this topic must be sent to all members of the state council prior to the meeting in sufficient time for member response.

3. If the decision is made to change the structure, the state council must forward a letter to ENA Component Relations requesting a change in structure along with a copy of the published agenda featuring this topic and the meeting minutes reflecting this decision to change the structure. The change will become effective in a timeframe coordinated with ENA Component Relations.

4. Once a state council changes to the two-tier structure, it must operate under that structure for a minimum period of two years before requesting to change back to a three-tier structure.

Two-tier to three-tier

1. If a state council decides to change their status to a three-tier, it should be done in accordance with the state council’s bylaws outlined under amendments. The state council must have a minimum of two chapters established in order to make the request to change to a three-tier structure.

2. Once a state council changes to a three-tier structure, it must operate as a three-tier structure for two years before requesting to change back to a two-tier structure. Chapters are required to comply with ENA Procedures and State policies. If chapter requirements are not met, the state council may receive permission to change back to a two-tier structure.
CHAPTER 2 – COMPLIANCE

It is the state council or chapter president’s responsibility to ensure that required compliance documents, lists, and reports are submitted to the ENA National office by their designated deadlines.

1. STATE COUNCIL AND SEPARATELY INCORPORATED CHAPTER REQUIREMENTS

State Councils/separately incorporated chapters must complete the following:

A. October 31 annually
   i. State council/separately incorporated chapter officers including president, president-elect (as applicable), secretary and treasurer must be entered in the ENA Online Management Area. Updates to officer information must be submitted to ENA Component Relations as changes occur.
   ii. All officers and committee chairpersons entered in the Online Management System must have a current ENA membership for the duration of their term.

B. January 31 annually
   i. ENA State Council Annual Reports must be completed by state councils and separately incorporated chapters. The annual report provides ENA a summary of what each state has accomplished on an annual basis and helps identify areas where a state may need assistance. ENA Component Relations will distribute the annual report to the presidents and presidents-elect at least two weeks prior to deadline.
      1. Three-tier state councils are required to report on their chapters in the State Council Annual Report.
      2. Chapters (excluding separately incorporated chapters) will be included under the state council’s submission and are not required to complete an annual report.
   ii. Bylaws must be submitted to ENA Component Relations. State councils/separately incorporated chapters must adopt, implement and adhere to the state council/separately incorporated chapter bylaws.
   iii. Current state council/separately incorporated chapter policies must be submitted to ENA Component Relations. State councils/separately incorporated chapters must adopt, implement and adhere to the required policies outlined in these procedures.
   iv. Current budget (final/board approved) and budget narrative for state council/separately incorporated chapters must be submitted to ENA Component Relations. (See Chapter 6 for more details)
   v. Core committee chairpersons must be entered in the ENA Online Management Area (Government Affairs, Membership, IQSIP, Trauma, Pediatric, Fundraising).

C. September 15 annually
   i. IRS extensions, Form 990 filing receipts and/or copies of filings must be submitted to ENA Component Relations. Each state council/separately incorporated chapter is responsible for filing its own annual Form 990 with the IRS as outlined in these procedures.
   ii. ENA files its group exemption covering state councils/separately incorporated chapters annually in September and all IRS documents need to be submitted prior to ENA National filing. State councils/separately incorporated chapters must plan accordingly to ensure that the IRS Form 990 or 990EZ is filed prior to September 15 annually.
D. Ongoing

i. Direct deposit must be established and maintained with ENA National.

ii. It is required that there be at least three authorized signers (recommend three officers) on the state council/separately incorporated chapters Bank Signatory Cards.

   1. Three-tier state councils: in the event chapters maintain bank accounts separate from the state council (NOT recommended), it is required that the third signature be that of the state council treasurer.

2. CHAPTER REQUIREMENTS (not separately incorporated)

Chapters (not separately incorporated) must complete the following:

A. October 31 annually

i. Chapter officers including president, president-elect, secretary and treasurer must be entered in the ENA Online Management Area. Updates to officer information must be submitted to the ENA Component Relations Department as changes occur.

   1. All officers and committee chairpersons entered in the ENA database via the Online Management System must have a current ENA membership for the duration of their term.

B. Ongoing

i. Direct deposit must be established and maintained with ENA National.

ii. Chapters that maintain bank accounts separate from the state council (NOT recommended), must include the state council treasurer as a signer on the account.

3. NON-COMPLIANCE

Chapters who do not submit proper reporting within 30 days of required compliance deadlines may be subject to assessment monies being held; suspension; and/or revocation of their charter.

State councils, separately incorporated chapters and chapters who do not submit proper reporting within 30 days of required compliance deadlines as outlined in the procedures will be subject to assessment monies being held; suspension; and/or revocation of the charter.

A. SUSPENSION OF CHARTER

i. State councils and separately incorporated chapters

   If a state council does not adhere to the ENA Bylaws and Procedures, the ENA board of directors may serve written notice to state council officers regarding specific issues to address within a 30-day period. If these issues are not addressed to the satisfaction of the ENA board of directors, the charter will be suspended 30 days after written notice to the state council officers. All assessments may be withheld during this time period.

ii. Chapters

   If a chapter does not adhere to the ENA Bylaws and Procedures, the state council may serve written notice to chapter officers regarding specific issues to address within a 30-day period or in accord with state council’s procedures. If these issues are not addressed to the satisfaction of the state council, the charter will be suspended 30 days after written notice to the chapter officers; State councils may withhold chapter assessments during this time period.
B. REVOCATION OF CHARTER

i. State councils and separately incorporated chapters

The charter for a state council may be revoked subsequent to an initial suspension of charter for the same cause and a hearing for state council officers before the ENA Executive Committee within 30 days of initial suspension (60 days from original written notice). Notice of suspension will be distributed to the members of the state council. The ENA Board of Directors will appoint an interim board committee to provide direction and assistance in deciding to revitalize or dissolve the state council. If the issues are not resolved in accordance with the ENA Bylaws and Procedures, the charter will be revoked and a formal letter specifying cause will be forwarded to all state council officers within 10 days of the hearing. Immediately upon revocation of a state’s charter, the state’s board of directors shall take all steps necessary to (i) direct all state funds to ENA; and (ii) transfer all state council financial and management affairs to ENA.

ii. Chapters

The charter for a chapter may be revoked subsequent to an initial suspension of charter for the same cause and a hearing for chapter officers before the state council within 30 days of initial suspension or in accord with state council’s procedures (60 days from original written notice). Notice of suspension will be distributed to the chapter members. If the issues are not resolved in accordance with the ENA Bylaws and Procedures, the charter will be revoked and a formal letter specifying cause will be forwarded to all chapter officers within 10 days of the hearing. Immediately upon revocation of a chapter’s charter, the chapter’s officers and/or members shall (i) take all steps necessary to transfer all funds held separately by the chapter, if any, to the state council; and (ii) transfer all chapter financial and management affairs to the state council.

4. NONFUNCTIONING/INACTIVE CHAPTER

Nonfunctioning/Inactive chapter charters shall be revoked by ENA Component Relations. Nonfunctioning/Inactive chapters are those who do not submit proper reporting within 60 days of the required compliance deadlines or meet minimum number of active members according to the ENA Procedures.

A. REASSIGNMENT OF REVOKED CHAPTER MEMBERS

i. It will be the responsibility of the state council to reassign the members and or zip code assignments of a dissolved chapter to another chapter affiliation. Until a new zip code assignment is confirmed with ENA National, the members will remain unassigned to a chapter and only be assigned to the state council.

CHAPTER 3 – OFFICERS AND COMMITTEES

Each state council and chapter has the responsibility to hold regularly scheduled elections to elect the following officers:

1. President
2. President-elect
3. Secretary
4. Treasurer
5. Secretary/Treasurer

i. One person may exercise both positions as a combined position or the state council/chapter may opt to elect one individual to each position. If combined, the Secretary/Treasurer would assume the responsibilities of both positions.
1. ELECTIONS

A. Officers must be elected by a majority vote of the state council or chapter members or in accordance with state council bylaws.

B. Each state council or chapter will hold regularly scheduled elections for its officers. State council and chapter officers’ information must be entered in the ENA Online Management System no later than October 31 each year. Elections must be held and completed prior to October 31.

C. A committee may be formed and charged with identifying and qualifying candidates for office. The committee should be elected/appointed by the state council or chapter rather than by the president. Under Robert’s Rules of Order, the president should not serve on the committee, even in a non-voting capacity. Alternately, the immediate past president may serve on the committee.

The state council or chapter may wish to follow the ENA guidelines for identifying and qualifying candidates for board of director positions. The committee would be responsible for providing the guidelines to those who aspire to office. Any self-nominated candidate would have to meet the same criteria as those candidates solicited to run.

2. OFFICER POSITIONS

A. PRESIDENT

i. Qualifications
   2. Current registered nurse licensure.
   3. Active participation at the state and/or chapter level.

ii. Responsibilities
   1. Serves as chief elected officer of the state council or chapter.
   2. Serves as president of the state council’s or chapter’s governing body (state council).
   3. Coordinates all state council or chapter administrative activities.
   4. Appoints committee chairpersons and members.
   5. Exercises all responsibilities and privileges as an officer as specified in the Bylaws and Procedures of the state council/separately incorporated chapter.
   6. Performs all duties of president as outlined by the state council or chapter Procedures.

iii. Term of Office
   1. The president shall serve for a term of one calendar year, January 1 through December 31, unless otherwise stated in the state council/separately incorporated chapter bylaws.

B. PRESIDENT-ELECT

i. Qualifications
   2. Current registered nurse licensure.
   3. Active participation at state and/or local level.

ii. Responsibilities
   1. Performs any duties assigned by the president of the state council or chapter.
   2. Serves as president-elect of the state council’s or chapter’s governing body.
   3. Succeeds to the office of president at the expiration of the president’s term. In the event the position of president becomes vacant, the president-elect shall serve for the unexpired term and the term for which he/she was elected. In the event the president-elect becomes the president, the state council/separately incorporated chapter bylaws should indicate whether or not the president-elect vacancy is to be
filled or left vacant. The process for filling such a vacancy should be documented in
the state council or chapter’s procedures.
4. Exercises all responsibilities and privileges as an officer as specified in the bylaws
and procedures of the state council/separately incorporated chapter
5. Performs all duties of president-elect as outlined by the state council or chapter
procedures.

iii. Term of Office
   1. The state council and chapter president-elect shall serve for a term of one calendar
   year, January 1 through December 31, unless otherwise stated in the state
   council/separately incorporated chapter bylaws.

C. SECRETARY

i. Qualifications
   2. Current registered nurse licensure.
   3. Active participation at state and/or local level.

ii. Responsibilities
   1. Keep a record of the proceedings of the state council or chapter.
   2. Record the minutes of the meetings of the board of directors, state council or chapter
   meetings and any other proceedings of the state council or chapter.
   3. Perform all duties required of secretary as outlined in state council or chapter
   Procedures, Parliamentary Procedures and Common Law.
   4. Produce business meeting minutes and distribute to the board of directors and make
   available to members in accordance with state council/separately incorporated
   chapter procedures.

iii. Term of Office
   1. The secretary shall serve for a term of one calendar year, January 1 through
   December 31, unless otherwise stated in state council/separately incorporated chapter
   Bylaws.
   2. Some state councils may consider an optional provision for a secretary-elect position.
   The qualifications, responsibilities and term of office shall be specified in the state
   council/separately incorporated chapter bylaws.

D. TREASURER

i. Qualifications
   2. Current registered nurse licensure.
   3. Active participation at state and/or local level.

ii. Responsibilities
   1. Pay state council invoices and prepares periodic reports of such disbursements to
   the board of directors.
   2. Prepares monthly bank reconciliations for review by the president or others per
   procedures adopted by the state council board of directors.
   3. Prepares monthly or quarterly financial reports on expenditures and income. If
   necessary, provides an accounting of items not consistent with the approved budget.
   4. Prepares and submits to the board periodic reports and analyses of the council's or
   chapter's finances as needed.
   5. Prepares periodic reports on the investment performance of surplus funds.
   6. Prepares, together with the president, other officers and committee chairs, a
   recommended budget for the year and submits it to the board for approval.
   7. Ensures that all federal and state filing requirements with regard to tax and
   incorporation status are met.
   8. Ensures that the bookkeeping and financial records required as a condition of grants
   received are kept in the manner specified in the grant contract or other guidelines.
9. Ensures that all signature cards relating to banking and investment accounts are kept current with three officer signers on file with the bank.

iii. Term of Office
    1. The treasurer shall serve for a term of one calendar year, January 1 through December 31, unless otherwise stated in state council/separately incorporated chapter bylaws.
    2. Some state councils may consider an optional provision for a treasurer-elect position. The qualifications, responsibilities, and term of office shall be specified in the state council/separately incorporated chapter bylaws.

3. CHAPTER REPRESENTATION TO THE STATE COUNCIL

The state council is composed of the state board of directors (as defined by the state council/separately incorporated chapter bylaws), plus representatives from each chapter within the state. It is important, however, that each state council maintain a size that ensures appropriate representation but not so large as to become unwieldy. State councils can also include other individuals on their council (i.e., committee chairs, immediate past presidents, etc.).

A. Each chapter has the responsibility to provide active participation at the state level.

   i. At least one member of each chapter should serve as a representative on the state council.
   ii. The chapter will determine state council representatives in accord with the state council’s procedures.
   iii. The state council, in conjunction with the chapters, will develop protocols to determine the selection and seating of representatives on the state council.
   iv. The respective chapter should attempt to provide partial or full funding for the state council representative’s participation at the state council meetings.

B. In the event that there is only one chapter within a given state, that chapter may function as one with the state council. If the situation continues with only one chapter, the state council should consider if it can support the start of another chapter or if it should move to a two-tier structure. In order to be within good standing of the procedures, a three-tier state council structure requires more than one active chapter.

4. COMMITTEES

A. State councils and separately incorporated chapters may appoint committees as necessary to research and address the objectives, educational needs, professional practice, special interests, and programs of the state council or chapter while simultaneously serving as resource consultants.

B. State councils and separately incorporated chapters must maintain the following core committees in support of ENA’s Strategic Plan: Membership, Government Affairs, Institute for Quality, Safety, and Injury Prevention (IQSIP), Pediatric, Trauma, and Fundraising. If not filled, the president will be automatically appointed to the position(s). Additional committees are at the discretion of the state council.

   Chapters: State council chapters are recommended to maintain the above committees but it is not required.

C. In addition, each state council and chapter may want to maintain one or more of the following committees: Education, Nursing Practice, Advanced Practice Registered Nurse (APRN), or Research. Chapters should also follow any committee recommendations set forth in the respective state council procedures.

D. Sample committee descriptions may be found in the state and chapter area on the ENA website.
CHAPTER 4 – INCORPORATION AND RELATED LEGAL MATTERS

Each state council/separately incorporated chapter must be separately incorporated within the state or U.S. Territory of their choice as a not-for-profit corporation. There are several advantages to being incorporated. One of the most important is that it provides protection to its members from the state council obligations and liabilities whether they are financial or legal. Each state council/separately incorporated chapter should contact their respective Secretary of State office to obtain specific information regarding incorporation and responsibilities. ENA strongly recommends that an attorney familiar with not-for-profit corporate law draft the corporate application. Incorporation must be processed in accordance with the legal procedure for incorporation in the state where the state council will be located.

1. The Articles of Incorporation for each state council/separately incorporated chapter should include the purpose and objectives of the state council and must not conflict with any aspects of the ENA Bylaws and Procedures.

2. When a state council/separately incorporated chapter establishes itself as a 501(c)(3), the purpose must be identical in both its bylaws as well as in the Articles of Incorporation as follows:

“The purposes for which the corporation is organized are educational, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, including but not limited to the advancement of emergency nursing through education and public awareness”.

3. It is the individual responsibility of each state council/separately incorporated chapter to remain in good standing in its state of incorporation and meet all state, federal and local filing requirements.

4. Each state council/separately incorporated chapter must obtain an FEIN (Federal Employer Identification Number) must be recorded and given to new officers each year along with other pertinent state council paperwork. Chapters that are part of the state council must use the state council’s FEIN.

5. ENA National provides the state council with Directors and Officers (D&O), fidelity and general liability coverage. For those states who do not allow national to manage the state fidelity and general liability coverage, ENA will reimburse those states the cost to maintain that insurance.

6. It is the responsibility of each state council/separately incorporated chapter to maintain its corporate status. It is ENA National’s responsibility to include each state council (which includes their respective chapters)/separately incorporated chapter in ENA’s group exemption 3993. Chapters that fail to report to the state council or allow the state council to oversee or control chapter finances, and state council’s that fail to adequately control or oversee chapter finances risk the loss or revocation of their tax exempt status and may be subject to penalty by the IRS and revocation of their charter.

CHAPTER 5 – STATE POLICIES

All state councils/separately incorporated chapters are required to incorporate as not-for-profit corporations under applicable state law. As such, ENA requires (and the law dictates) that all state councils/separately incorporated chapters adopt policies reflecting best practices for the governance of not-for-profit organizations. Most importantly, such policies (if adopted and adhered to) afford the state council’s members important protection from the organization’s obligations. Chapters of three-tier state councils must adhere to their respective governing state council’s policies.

1. BOARD POLICY

   A. The board of each state council/separately incorporated chapter: 1) makes policy, 2) implements such policy; and 3) monitors the implementation and outcome of policy. Board activities and policy-making should impact the entire association.
2. REQUIRED POLICIES

A. In an effort to comply with applicable law, adopt best practices and promote good and effective governance practices, the following list includes policies that all state councils/separately incorporated chapters are required to adopt, implement and adhere to at all times.

   i. Conflict of Interest Policy
   ii. Whistleblower Protection Policy
   iii. Antitrust Policy
   iv. Record Retention/Destruction Policy
   v. Investment Policy
   vi. Reserves Policy
   vii. Chapter Creation/Dissolution Policy (three-tier states only)
   viii. Chapter Probation Policy (three-tier states only)
   ix. Federal Tax ID Number Use Policy (includes separately incorporated chapters)

B. State councils/separately incorporated chapters are required to submit current copies of the required polices to ENA Component Relations by January 31 annually. State councils/separately incorporated chapters failing to adopt such required policies will be in direct violation of the ENA Bylaws and these procedures. Such violation will result in assessment monies being held and/or the suspension or revocation of a state council’s/separately incorporated chapter’s charter.

3. RECOMMENDED POLICIES

A. ENA recommends that all state councils/separately incorporated chapters adopt the following policies in order to further promote the corporation’s effective governance and operations. The following list includes recommended policies for adoption by the state councils/separately incorporated chapters:

   i. Travel Reimbursement Policy
   ii. Orientation for Newly Elected Officers and Directors
   iii. Board Ethics Statement
   iv. Taking Board Action Outside of a Meeting
   v. Committee Appointment Process
   vi. Awards Policy
   vii. Financial Accounting and Banking
   viii. Credit Card Usage Policy
   ix. Delegate Reimbursement Disclosure Policy
   x. Delegate Selection Process
   xi. State Supported TNCC and ENPC Course Policy

B. Contact ENA Component Relations for questions regarding policies or to obtain samples. ENA’s policies may also be used as samples and can be found under the members only section of the ENA website. However, please note, all policies must comply with the laws of the state in which the state council/separately incorporated chapter is incorporated (which may be different from Illinois, ENA’s state of incorporation).
CHAPTER 6– FINANCIAL MANAGEMENT

Each state council/separately incorporated chapter has the responsibility to maintain current and accurate financial records on an ongoing basis (including chapter finances) and follow all Internal Revenue Service regulations.

1. BUDGET

   A. The fiscal year of the state council/separately incorporated chapter shall be January 1 through December 31. State councils/separately incorporated chapters must submit their current budget (final/board approved) by January 31 annually. Budgets must include:

      i. Upcoming year approved budget
         1. Avoid two consecutive years of deficit budgeting
      ii. Chapter budgets (three-tier states)
      iii. Current year actual or projected year end
      iv. Current year budget
      v. Prior year actual
      vi. Budget narrative
         1. Deficit budgets must include a rational in narrative

   B. Budget templates and guidelines are available online via the ENA Brand Center through the state and chapter leaders area on the ENA website.

   C. The state council/separately incorporated chapter must make provisions in its annual budget for the following:

      i. Educational events/conferences
      ii. Technology service(s) (email vendor, website services etc.)
      iii. Mailings, business meetings and educational programs (i.e., TNCC and ENPC)
      iv. Total or partial funding for the state council’s delegates to attend the ENA’s General Assembly.
      v. Total or partial funding for the chapter representatives, if three-tiered structured, to attend state council meetings.

2. BANKING AND SIGNATORY CARDS

   A. The first act of the state treasurer upon taking office is to obtain and complete new bank signature cards and return them to the bank promptly.

   B. Signatories should be authorized by state council board action.

      i. It is required that there be at least three authorized signers to assure that there will be individuals with the ability to access the account should one or more persons leave their ENA position.
      ii. In the event chapters maintain bank accounts separate from the state council (which is NOT recommended), it is required that the third signature be that of the state council treasurer. However, in cases where a chapter is incorporated separately from the state council, it is not required to have the state council treasurer as a signer on the chapter’s bank account(s).

3. FINANCIAL POLICIES

   A. See Chapter 5 for list of required policies including financial policies state councils/including separately incorporated chapters are required and/or recommended to develop and adopt.

4. DIRECT DEPOSIT

   A. All state councils/separately incorporated chapters and chapters must establish direct deposit with ENA National. State councils/separately incorporated chapters and chapters that fail to establish direct deposit with ENA will not receive assessment monies and are at risk for suspension and/or dissolution.
CHAPTER 7 – ASSESSMENTS

On a quarterly basis, the ENA Financial Department will pay each active state council or chapter representing an assessment for each ENA member joining for the first time, or renewing membership during the quarter.

1. MEMBERSHIP ASSESSMENTS

   A. Three-tier state councils will receive the state level assessment ($10.00) per member and the standard chapter assessment ($5.00) per member will be directed to the chapter. State councils operating under a two-tier structure will receive the standard assessment amount ($15.00) per member. Separately incorporated chapters will receive assessments directly.

   B. Nonfunctioning/Inactive chapter’s assessments will be sent to the state council. Nonfunctioning/Inactive status is defined as those chapters who have not completed compliance requirements outlined under compliance in Chapter 2.

2. SURCHARGE INCREASE/DECREASE PROCESS

   A. The state council may, by 2/3 vote of its representatives; establish a surcharge to increase the annual state council assessment from $10.00 (or $15.00) to a maximum of $25.00 per year per member. Increases may only be made in $5.00 increments. Note: this surcharge will increase the amount of dues charged and collected in the respective state.

   B. The state council may, by 2/3 vote of its representatives, decrease its existing surcharge down in increments of $5.00.

   C. Changes in surcharges (either an increase or decrease) may only be made once every 12 months.

      i. The state council must provide a written rationale for the increase/decrease to each ENA member in the state at least 60 days prior to any vote to modify the surcharge allocation per current member. The written rational must not include an effective date of the increase/decrease. ENA will determine the effective date after receipt of the state council’s request as outlined below.

      ii. The state council must notify ENA Component Relations of any increase/decrease in the surcharge allocation per member. The implementation of the increase/decrease will be determined and coordinated with ENA. Notification requirements include:

         1. Formal letter from the state council requesting to increase/decrease the state council surcharge.
         2. Copy of written rationale sent to each ENA member in the state.
         3. Copy of approved minutes from the state council meeting in which the vote was approved to increase/decrease the surcharge.

   Requests will not be accepted unless the above materials are included with the request. The state council will be notified within 10 days of the effective date of the surcharge increase/decrease. Implementation of the increase/decrease may take up to three months but no more than six months from the date of the formal request.

   Once increased/decreased, the surcharge will remain in effect until the state council notifies the National ENA of a change. Any adjustment to the amount of a surcharge must follow the process outlined above.

3. COURSE ASSESSMENTS

   A. State councils receive quarterly assessments for conducting TNCC and/or ENPC provider and provider reverification courses conducted within their state. The monies are paid to the state council once all post-course paperwork has been received, full payment of all course fees and charges has been made and all credits, if any, have been refunded or applied to another course.
CHAPTER 8 – IRS TAX STATUS AND FEDERAL/STATE FILING RESPONSIBILITIES

1. IRS TAX STATUS

A. Every state council/separately incorporated chapter must qualify for an exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code as an entity organized exclusively for educational, scientific or charitable purposes.

B. National ENA administers a group exemption process to assist state councils/separately incorporated chapters to achieve 501(c)(3) status without individually going through the IRS application process.

   The 501(c)(3) status is for federal income tax exemption purposes only; the state councils/separately incorporated chapters retain their independent status, their own FEIN and are responsible for meeting all applicable federal, state and local filing requirements. Chapters (NOT separately incorporated) must use the state council’s FEIN.

C. Once a state council/separately incorporated chapter has successfully met the requirements to be included in ENA’s group exemption, it must continue to qualify as a 501(c)(3) organization and act in accordance with its purposes. National ENA will complete an annual filing in order to maintain the group tax exemption which covers the state councils/separately incorporated chapters. The purpose of such ENA filing is to confirm to the IRS that the state councils continue to meet the required criteria for their exemption – namely that their purpose and activities are focused on the advancement of emergency nursing through education and public awareness. However, each state council/separately incorporated chapter is responsible for filing its own annual Form 990 with the IRS as discussed below.

D. The national ENA Finance Department will assist state councils/separately incorporated chapters with questions related to the group exemption process.

2. IRS FILING RESPONSIBILITIES

A. Every state council/separately incorporated chapter has the responsibility to file an annual information return (Form 990, Form 990-EZ, or Form 990-N) with the IRS for reporting financial activity. These forms are further explained in Section B. As chapters are a part of the state council and are not separate corporations, the state council’s return must include the chapter’s financial information. It is the responsibility of the state council to establish policies and procedures for the reports chapters must file with the state council (see chapter 6). Chapters are responsible for following the prescribed state policies and procedures so that chapter financial transactions can be reported accurately and timely by the state council.

   Chapters that are separately incorporated are not consolidated with state councils and must file their own annual information returns with the IRS.

   The Forms 990 can be complex and difficult to complete. It is strongly recommended that state councils/separately incorporated chapters engage a knowledgeable CPA firm to prepare the filing. Another advantage of having the Forms 990 professionally prepared is that the state council will have the CPA firm to provide support, in the event the IRS has questions with regard to the filing.

B. Filing requirements are based on gross receipts. Gross receipts are the total amount the organization received from all sources during the year, without subtracting any costs or expenses. Gross receipts include ENA assessments, TNCC/ENPC fees, injury prevention revenues/grants, fundraising revenues and any other revenues, even if some or all of the funds are deposited in separate council/chapter accounts. Gross receipts should not be confused with net income or profit.

   i. Form 990N – All state councils/separately incorporated chapters with annual gross receipts of $50,000 or less must file with the IRS a short form, 990-N. The IRS requires that the Form 990-N be filed electronically through the IRS website. There is no paper form. It must be filed
every year by the 15th day of the 5th month after the fiscal year ends. For example, for the year ending December 31, 2014, the Form 990-N must be electronically filed by May 15, 2015. There are no extensions available for Form 990-N.

ii. Form 990 or Form 990EZ – All state councils/separately incorporated chapters with gross receipts of more than $50,000 must file Form 990 or 990EZ. Consult with your CPA firm as to which form is appropriate for your state council/chapter. The deadline is the same as for Form 990-N, the 15th day of the 5th month after the fiscal year ends.

   Extensions: Form 990 filing receipts and/or copies of filings must be submitted to ENA Component Relations by September 15 annually. If applying for an extension, state councils/separately incorporated chapters must plan accordingly to ensure that the IRS Form 990 or 990EZ is filed prior to September 15.

iii. Form 990-T – All state councils/separately incorporated chapters which have gross income of $1,000 or more from business unrelated to the organization’s exempt purpose must file a 990-T. This is an additional requirement, regardless of what Form 990 the organization files and is an exception to the rule that non-profit organizations do not pay federal income tax.

   All non-profit organizations with gross unrelated business income of $1,000 or more are liable for unrelated business income tax (UBIT). An activity is an unrelated business activity if it meets three requirements: (1) it is a trade or business; and (2) it is regularly carried on; and (3) it is not substantially related to the furtherance of the exempt purpose of the organization.

   One of the common sources of unrelated business income is advertising revenue such as paid advertising in newsletters and meeting or symposium programs. Certain unrelated business income is specifically exempt from UBIT. In this category is interest, dividends, certain other investment income and exhibit fees from a trade show. The IRS Code also allows certain related expenses to be deducted from the reported income. If the state council/chapter has unrelated business income, we recommend engaging a CPA firm to prepare the 990-T.

3. STATE FILING REQUIREMENTS

State councils/separately incorporated chapters may have state and local filing requirements in addition to the federal requirements.

A. Retention of corporate status:

   Incorporation is a state function. There is no more important state requirement than ensuring your corporation remains in good standing in its state of incorporation. Having a corporation is what protects state/chapter leaders from personal liability should there be a claim against the state council (or chapter).

   In most states, corporations must file an annual report in order to remain in good standing. This is not the same as the ENA annual report, but administered by your state. In some states the report must be filed annually. Other states may have biennial filing requirements. The filing may be submitted to the Secretary of State, Department of Corporations, or similar entity of your state of incorporation. Your attorney can provide direction for the filing requirements in your state. There is usually a filing fee required to be sent with the form. Failure to file the report timely can lead to loss of good standing status and eventual dissolution of the corporation.

B. Required annual state information returns:

   Many states regulate public charities such as 501(c)(3) nonprofit organizations. The public charities office is not necessarily the same office that has the corporate report filing requirement. For example, in Illinois the Secretary of State regulates corporations and the Office of the Illinois Attorney General regulates charities.
Often the public charities office requires 501(c)(3) organizations to file a state form 990 or other report, regardless of the organization’s size. There may also be an audit requirement for some organizations.

**It is recommended that the state council/separately incorporated chapter contact its state government office or review information on its website to determine what requirements apply to your state/chapter.** A local law firm who specializes in non-profit law is another recommended resource.

C. Determine any local requirements:

Determine if there are any local licenses or filings required that may be required by the city or town in which the state council headquarters are located.

D. Required sales tax returns:
If your state/chapter sells items such as sweatshirts, magnets, pins, or other similar merchandise on a regular basis, it may have to charge sales tax and therefore will be subject to state sales tax filing requirements.

E. Sales Tax Exemptions:
Some states exempt certain non-profit organizations from paying state sales tax on their purchases. Others may exempt non-profit organizations from certain state/local taxes on hotel and food and beverage. A non-profit organization must apply to the state for a determination of eligibility and a state exempt sales tax number.

**CHAPTER 9 – LEGISLATIVE ISSUES**

State and local legislative issues affecting emergency care and emergency nursing practice should be monitored, and each state council and chapter should maintain a legislative network. (i.e., an EN411 representative for each member of Congress within the state). This falls under the role of the Government Affairs Committee.

ENA distributes the communication, *Washington Update*, covering legislative issues related to emergency nursing and care, to state council and chapter presidents.

**CHAPTER 10 – PROFESSIONAL NURSING PRACTICE**

It is the responsibility of the state council and chapter to monitor and address professional issues related to emergency care on the state and local level. The state council and chapter should regularly monitor multiple sources of information on professional issues, as well as regular dissemination of materials to its members. State councils and chapters should establish an ongoing Nursing Practice or Professional Issues Committee on the state and local level.

1. **PROFESSIONAL LIAISONS**

An attempt shall be made to maintain a liaison with state or local professional organizations and agencies such as:

A. State Boards of Nursing
B. State Nursing Associations and State Offices of Specialty Nursing Organizations
C. American College of Emergency Physicians (ACEP)
D. Emergency Medical Services
CHAPTER 11– COMMUNICATION WITH MEMBERS

Each state council and chapter has the responsibility to provide communication/update and/or information to its membership. Communications should contain information regarding meetings, events, and professional activities of the state council and chapters. Communication templates are available in the ENA Brand Center located at www.ena.org.

1. **ENA BRAND CENTER**

   The ENA Brand Center is an online resource area for state and chapter leaders and includes templates, logos, and guidelines. It can be accessed through the state and chapter leaders area on the ENA website.

2. **MEMBERSHIP LISTS**

   ENA provides membership list access to the state councils and chapters through the Online Management System. State councils and chapters must adhere to the License Agreement and guidelines established for the Online Management System, membership list usage and email protocol. Guidelines are found in the ENA Brand Center. The License Agreement must be accepted upon entering the Online Management System in order to access membership information.

CHAPTER 12 – MEMBERSHIP

Each state council and chapter should strive to increase membership through local recruitment efforts and participation in national ENA’s various membership drives. Membership recruitment materials are available from ENA through the ENA Brand Center.

1. **MEMBER RECRUITMENT**

   A. Formal contact must be made with new members to ensure their integration into state council, chapter, and local informal groups. Ongoing retention efforts are needed to encourage membership renewal.

   B. Before communicating with your state council or chapter members, review the following guidelines and protocol located in the ENA Brand Center:

      i. Membership List Usage and Guidelines
      ii. Email Usage and Protocol
      iii. Social Media Guidelines
      iv. Online Management System Instructions

2. **MENTORING**

   A. The process of mentoring is essential to the future of the state councils and chapters. Mentoring and succession planning is recommended for new or incoming officers, committee chairpersons, or representatives. It strengthens the state council and chapters and contributes to its growth and endurance.

CHAPTER 13– MEETINGS AND EDUCATIONAL PROGRAMS

1. **MEETINGS**

   A. Each state council/chapter has the responsibility to conduct at least two formal business meetings annually, in accordance with the current edition of *Robert's Rules of Order*. They may be conducted in person or virtually by conference call or web. Ideally state council/chapter meetings should be held on a quarterly or bi-monthly basis.

   B. Meeting dates and locations should be determined at the beginning of the year. Advance notification of meetings should be given to all members of the state council/chapter. Meeting locations and times should be varied to allow a majority of members the opportunity to attend.
C. Council and chapter officers should use previous agendas and meeting minutes to prepare the upcoming agenda in order to maintain consistency and to avoid overlooking outstanding issues. There are sample templates for agendas, minutes, and meeting guidelines in the ENA Brand Center.

2. EDUCATIONAL PROGRAMS

A. Each state council and chapter should provide an emergency nursing education program at least once annually, either at a state council meeting, conference or sponsored by the state council in conjunction with its chapters and/or other healthcare entities. ENA is accredited as a provider of continuing nursing education by the American Nurses Credentialing Center’s Commission on Accreditation. For Information on obtaining contact hours, contact the National ENA’s Education department.

CHAPTER 14 – GENERAL ASSEMBLY DELEGATION

Refer to General Assembly Standing Rules of Procedure

CHAPTER 15 – STRATEGIC PLANNING

Strategic planning is like creating a “care plan” for your state council or chapter. Best practice is to have a minimum of a three to five-year strategic plan that is revisited on a yearly basis. Every plan should have both short term and long term goals. It is recommended that state officers reference ENA National’s strategic plan to identify opportunities to support national initiatives within the state organization. It is also recommended that the project leader for strategic planning be the president-elect since that is the individual that will be overseeing the implementation during the next year. All state council or chapter members may participate. A recommended Strategic Plan template and guidelines are located in the ENA Brand Center.