

July 27, 2010  
Montana Society Of Public Accountants  
Board Meeting  
Helena, Mt at the Red Lion Hotel

Mary Lemons did an introduction of herself to the Board with a slide presentation.

The meeting was called to order by Mary Lemons at 8:05 a.m. Present were Mike Sullivan, Duane McCullough, Colleen Black, Van Barron, Lenita Hansen, Becky Spencer, Gloria Albright, Jeanne Stecher & Mary Lemons. Duane McCullough stated that we had quorum present.

Mary Lemons presented the past history of our organization. She spoke to the issue of the change in cash reserves of the organization. She shared the potential of upcoming need for continuing education due to the tax preparer registration. She arranged for a presentation by "Cvent" at 11:00 a.m. today, this could take us into the 21<sup>st</sup> century. We need to focus on uniting the group, the need of the organization, problem solving, and using our talents. NSA wants us to have education at all gatherings. A short clip on cell phone use was presented by Bresnan Business Services. "Videojug" pod casts are available for this purpose.

Minutes of the last meetings reviewed. Mike Sullivan moved for acceptance, Colleen Black seconded. Vote to accept passed.

Treasures report was presented by Jeanne Stecher. Mary Lemons offered that Gary Kasper had reviewed the records and all was in order. The group asked for the Ethics and Liaison cost and income separated by each location for future reporting. A discussion ensued on numbers of attendees, locations, competitors and costs to be discussed later. The Board asked that we change in the financials from Gear up to Bob Jennings Seminar for the 2009 Entities and Technology presented in Missoula. Discussion on credit card fees followed and a presentation of the document prepared from 8/12/2009 showing the monthly fee of \$35.20 plus a 2.47% up to 2.95% rate on the charges. These are processed through the accounting package. Gloria Albright asked us to check on seasonal fee for the credit card company. It was stated that NSA has a lower cost. Colleen Black moved for acceptance of the report and Mike Sullivan seconded. Vote to accept passed.

Becky Spencer gave the State Director's report. Pac committee will have a live auction and she will take the item rather than the group having to pay. We have been asked to give money to the outgoing National President. Becky Spencer has gotten approval to give him a flag that is flown over the Capital. She asked that they have the check in hand for the scholarship fund presentation at National. The National By law committee sent out changes. They are proposing to control the qualified members. Discussion on NSA's role in the tax preparer's registration. Discussion on testing and time frame followed.

Mary Lemons stated we have a Board opening due to Renee Richard's resignation. Duane McCullough read what the By Laws state, "Board of Directors shall fill the vacancy and at the next General Meeting they would run and would have to be elected by membership". By Laws state the makeup of the Board. Discussion on how to proceed and opening for nomination for a replacement followed. Becky Spencer nominated Gloria Albright. The discussion on her upcoming NSA position followed. Gloria Albright declined nomination. Becky Spencer nominated Lenita Hanson. Duane McCullough seconded. It was passed and Lenita Hanson will serve.

The Education report was given by Gloria Albright. She announced the education locations. They have sent out by emails with that announcement and had multiple problems due to email changes. Business Entities will be at the Crown Plaza, downtown Billings. They will give parking validation. The Gear Up 1040 will be at the Billings Hotel this year. The location was moved for better service. Ethics will have to be approved by the State Board of Accountancy for the CPA's. Becky Spencer asked to have the State present in the morning for the Liaison. Gloria Albright stated that Sharon Eckberg of IRS will only have two hours and we need to add something additional information to get the four hours. Gloria Albright stated that she and Lenita Hanson aren't on the same path and they need to pull together rather than apart. Lenita Hanson stated that they should be able to get together. Colleen Black stated that maybe in the future they should do

the two hour ethics with the Liaison rather than the longer day on Monday. Bob Jennings is doing the Ethics class for free for this year at the Missoula location in connection with his 1040 Seminar. Some suggestions were that we have a P-Tin presentation due to NSA's information or a panel for last two hours. Gloria Albright suggested a panel of IRS, Social Security, Taxpayer Advocate, or representative from Senator Baucus office. Colleen Black felt that we should ask for Teresa Thompson of the Taxpayer's Advocate Office for the other two hours. Jeanne Stecher felt that Gloria Albright's idea is very good and acceptable. IRS and Montana State have a problem with four hour presentations.

Mary Lemons is concerned that we need advertising for the seminars. Gloria Albright reassured her that they had email and mailed out the registrations to the entire mailing list. Colleen Black asked about getting the word out, as in the past, through the local newspaper in the "Business Digest". That is a free article that can be published monthly in the Billings Gazette and may be available in other larger Montana newspapers. Mary Lemons wanted to know if we should set a budget item for the advertising. There was \$1356 spent for the last year. Colleen Black asked if we saw an increase in registration and both chair's stated "none". Gloria Albright feels that it was only a reminder. Becky Spencer felt that the Billings area local papers should be abandoned. Colleen suggested multiple press releases through "Business Digest" for free for the larger Billings area. Mary Lemons asked for \$1500 for a budget for advertising for the education. A discussion followed on various ways to get the people there and a suggestion to send professional postcard as a reminder. We need current email addresses and some will not provide them when they register. Becky Spencer suggests that we include "this will not be forwarded or used by any organization "on our application where it asks for their emails in the future. Duane McCullough suggested reaching out to others. Colleen Black moved that we give them a \$1500 budget and Becky Spencer seconded .It was passed. Van Barron asked about the labels for 1040 Educational Books placement on the spleen with the web site address. Colleen Black suggested that we get another 1000 with the website address and attach them on the outside of the book for attendee's future reference.

Membership will be taken over by Elaine Mitchell due to Renee Richard's resignation. Dual membership with NSA and MSPA is \$189 and NSA will allocate \$50 to MSPA for the first year. After that, it will be regular fee. Becky Spencer moved to accept, Van Barron seconded. Vote and passed. We can give away a NSA membership at each seminar. There are nineteen members of NSA in Montana that are not MSPA members. It appears that they have joined NSA for the "errors and omission" insurance. We need to change the application to include the P-Tin. We will need a By-law change to include and mirror the IRS requirements and NSA's changes.

The Web site report was given by Colleen Black. She renewed for five years MSPA's Domain Name.

Duane McCullough asked when and where the annual meeting is going to be. Gloria Albright announced September 23<sup>rd</sup> is the Convention at the Crown Plaza. We will need to have a call to Convention go out 30 days prior to that date with an agenda for the convention from the President. Duane McCullough will have the by-law changes and suggested changes to members. We can use electronic media to get them out before 30 days prior to Convention. Discussion and vote on changes at annual meeting. Provide the date and names of membership committee. Elaine Mitchell needs to know the status of associates. We need to follow the National by- law change from August National Convention. Colleen needs a clean copy of By-Laws and Administrative Rules for the Website. We should wait until next year on membership change suggested by Becky Spencer and Duane McCullough agreed that by then we may have more IRS information and NSA clarification.

Newsletter report was given by Gloria Albright. It is going out four times a year by email. Everyone has been sending info regularly. Any suggestions, please submit to Gloria Albright by email.

"Cvent" was presented to board members for evaluation. The Board had a discussion on if, when and where. Everyone should participate in the setup if we decide to proceed in the future. Mary Lemons will discuss with Arizona Organization on the time and setup required. She will visit with the person in charge and get the input and problems encountered. It was tabled until the September meeting.

Legislation was already covered by Becky Spencer.

Scholarships report was given by Mike Sullivan. This is the last \$1000 to U of M and MSU Bozeman is paid up. Mike Sullivan passed out the current letters from receiptants. Colleen Black would like to see us continue the \$1000 to Montana State University-Billings. Mike also agreed. The Board discussed the Montana College programs and transfer between. Becky Spencer felt that they compete with us. Colleen Black moved that we contribute \$1000 to MSB and Mike Sullivan seconded. It was passed. Colleen moved that we keep the \$2000 member scholarship with a limit of \$500 per office for credentialing and A & A. within that a limit of \$100 per member for required AA reimbursement and seconded by Lenita Hanson. It was voted and accepted. Becky Spencer made a motion to give \$500 for NSA, and designated it to a Montana student, Duane McCullough seconded. It also passed.

Travel for NSA Convention budget was brought to the floor. It is August 18<sup>th</sup> thru 21<sup>st</sup> in Arlington, Virginia. Becky Spencer has to go a day early and Mary Lemons has to go two days early. Mary Lemons can get \$250 from NSA to cover her room. Discussion on budgeting. Colleen Black made motion to leave \$5000 for NSA Convention and the \$1300 for the Leadership. Lenita Hanson seconded. It was accepted. The Board visited the "Travel policy". Some groups will only pay double and not single occupancy. We need to ask Van Barron for his presentation of the policy at the September meeting. Becky Spencer feels that some cannot afford to pay to go to NSA or need to know before they go. Budget should be available in September. Becky Spencer made a motion up to a \$100 for the outgoing NSA president's party and Mike Sullivan seconded. It was approved.

New business brought up by Colleen Black due to correspondence last fall. She wants to have it on record. She feels that disclosure should have taken place before the name was nominated. We have lost a good board member due to this and it could be a black eye to our society. Mary Lemons did offer to step down. Colleen feels it is important to bring this to the Board not only the conference call that took place but at this meeting. Mary Lemons tendered her resignation. Becky Spencer asked that we move to not accept this resignation. Duane McCullough seconded. The motion passed. Becky Spencer made a motion on under writer policy before anyone becomes a Board member and Mike Sullivan seconded. This also passed. Gloria Albright feels that there should be a disclosure. Colleen Black thought that anyone that is up for a Board member should sign a suitability form. Duane McCullough said that over the years being involved in many organizations and familiar with a lot of different by laws, he had never seen it in any form.

Colleen Black asked that regarding this meeting and future meetings, an invitation needs to be sent out to all members. There is a lack in communication. This exchange with the IRS and the State of Montana has been open to all members and in fact in the past included the State Society of CPA's Legislative chair and others. Point was taken by Mary Lemons. Mike Sullivan asked about the CPE for yesterdays meeting. We can do it for next year for CPE and do it for no cost.

Becky Spencer made a motion that the minutes be sent back to the board within 15 days and the financials 30days after the midyear end and the fiscal year end. Mike seconded. Discussion concerning the days took place. Motion failed. Lenita Hanson made a motion that we give the secretary 30 days to get the minutes and the financials to the Board after the midyear end and the fiscal year end. Mike Sullivan seconded and it passed.

Colleen Black made motion to adjourn and Mike Sullivan seconded.

Respectfully submitted,

Jeanne Stecher

