

# Massachusetts Society of Radiologic Technologists



## Policy & Procedures Manual 2023-2024

---

## Contents

Part I General Board Policies and Operating Procedures .....	1
Introduction to the Policy and Procedures Manual.....	1
Distribution .....	1
Board of Directors .....	1
President .....	2
Responsible to: the membership of the MSRT .....	2
President-Elect .....	3
Responsible to: the president and the membership of the MSRT .....	3
Vice - President .....	4
Responsible to: the president and the membership of the MSRT .....	4
Secretary .....	4
Responsible to: the president and the membership of the MSRT .....	4
Treasurer .....	5
Responsible to: the president and the membership of the MSRT .....	5
Treasurer-Elect .....	5
Responsible to: the president and the membership of the MSRT .....	5
Chairman-Of-The-Board .....	5
Responsible to: the president and the membership of the MSRT .....	6
Member-At-Large.....	6
Educational Coordinator .....	6
Responsible to: the president and the membership of the MSRT .....	6
State Delegate (5 Positions) .....	7
Responsible to: the president and the membership of the MSRT .....	7
Guidelines for Planning an Educational Lecture/Seminars.....	7
Choose a Venue & Date .....	7
AV Equipment .....	7
Attendance.....	8
Parking .....	8
Speakers.....	8
Advertising/Mailing.....	8

---

Committees.....	9
Selection of Committee Members .....	9
Annual Conference Committee .....	9
Nominating Committee.....	10
Organization.....	10
Procedure for Recruiting Candidates .....	10
Scholarship Committee .....	11
Governmental Affairs Committee .....	11
Social Media Committee .....	11
Goals .....	11
Methods.....	11
Insurance Coverage.....	12
MSRT Reimbursement Policy .....	12
Overview .....	12
Expense Reimbursement .....	12
Procedure.....	13
Cash Advances .....	13
MSRT Fee Policy .....	13
Annual MSRT Conference Registration Hotel Rooms .....	14
ASRT House of Delegates Meeting .....	15
Whistleblower Policy .....	15
Confidentiality.....	16
Conflicts of Interest.....	16
Part II Financial Policy .....	18
<i>Policy Maintenance and Review</i> .....	18
<i>IRS Classification</i> .....	18
<i>Accounting Methods</i> .....	18
<i>Financial Controls</i> .....	18
<i>Computer Files</i> .....	18
<i>Accounting Software</i> .....	19
<i>Budget Process</i> .....	19
<i>Records Retention and Destruction</i> .....	20

---

<i>Receipt of Funds</i> .....	21
<i>Disbursement of Funds</i> .....	21
<i>Bank Reconciliation</i> .....	22
<i>Operations Administrator Contract &amp; Payment</i> .....	22
<i>IRS Forms: FORM 990-EZ</i> .....	22
<i>IRS Forms: FORM 1099-MISC / 1096</i> .....	23
<i>Massachusetts: Report AR-180</i> .....	23
<i>Bad Debt Write-Off</i> .....	23
<i>Loans</i> .....	23
<i>Bonding</i> .....	23

## Part I General Board Policies and Operating Procedures

### ***Introduction to the Policy and Procedures Manual***

This manual has been written to provide guidelines and directions to each person who has responsibilities to the Massachusetts Society of Radiologic Technologists (MSRT), and to give them a better understanding of what is expected of them in order to fulfill the position to which they have been elected or appointed. Policies are reviewed annually by the board and updated as needed.

### ***Distribution***

Each member of the MSRT Board of Directors and committee members will be furnished with an orientation kit at the beginning of his or her term.

- Each kit will contain the following:
  - MSRT Policy and Procedures Manual
  - Board of Directors listing
  - MSRT Bylaws

### ***Board of Directors***

The Board shall meet at least six times per year, with meetings convened at the call of the President. Decisions by the board are validated by a simple majority of votes of the board members present at a meeting or participating in a vote.

#### **The Composition of the Board of Directors is as follows:**

- President
- President Elect
- Vice-President
- Chairman of the Board
- Secretary
- Treasurer
- Treasurer Elect
- Member at Large
- Educational Coordinator
- State Delegates (5)

The Board of Directors is the administrative and policy making body of the Society. The various duties and responsibilities, as outlined in the Bylaws are as follows:

- All officers of the MSRT shall be active MSRT and ASRT members and shall practice in the medical imaging or radiation therapy professions or health care.
- All officers of the MSRT shall show proof of continuing education.

**All officers are expected to:**

- Be cognizant of the MSRT By-Laws and policies and procedures
- Communicate and encourage active engagement of your colleagues in all matters related to the MSRT, ASRT and the profession.
- Monitor and respond in a timely fashion to email communication from the MSRT and ASRT as needed or when requested by the President.
- Attend and actively participate at board meetings held throughout the year and vote on matters presented to the board.
- Contribute to production of the MSRT newsletter or other member communications as needed or requested.
- The Board has the power to take action on all matters affecting the Society
- As the administrative body of the Society, the Board shall;
  - Interpret and administer the MSRT Bylaws;
  - Formulate rules and policy for all MSRT members;
  - Provide guidelines to members;
    - Provide guidance to committees, as well as provide the approval of necessary funding for committee operations;
    - Appoint special committees as needed;
    - Receive committee reports and implement their recommendations, when those recommendations are accepted by a simple majority vote of the board.
- The Board shall appoint an Operations Administrator and determine the terms of his/her office, duties and administration fees.
- The Board shall work cooperatively and in conjunction with the Operations Administrator to ensure the smooth operation of the State Society.
- The Board shall express opinions to the MSRT delegates to the ASRT House of Delegates (HOD) meeting on matters to be acted upon by the ASRT.
- The Board shall approve all major expenditures of money from the treasury.

**President**

The President represents and serves the membership of MSRT. The President's role is to manage, stay informed, and see that all lawful orders and resolutions of the Board of Directors are carried out.

**Term of Office:** One Year. Term begins at the annual conference & ends at the annual conference of the following year. At the end of the term as President will assume the office of Chairman-of-the-Board for one year.

**Responsible to: the membership of the MSRT****Duties and Responsibilities:**

- Be elected by the members, serve for the one (1) year
- Preside at all of the State Society and the Board of Director's meetings.

- See that all recommendations submitted to the Board of Directors are duly considered and all actions that are voted in by the simple majority of the Board are carried out.
- Appoint the chairs and members of all standing and special committees, subject to approval by the Board of Directors.
- Collaborate with and assist the chair/s of the conference committee and the Vice President with the nominations committee
- Review and approve all submitted statements of expenses if the Treasurer is unavailable to pay bills in a timely manner.
- Represent the state association when invited to attend meetings of allied groups.
- Keep membership informed of the Society's activities by writing articles for the MSRT newsletter or via notices sent to membership's e-mail accounts.
- In collaboration with the Board establish the current years ASRT Affiliate Development Program application and complete the requirements and submission of the previous year's ASRT Affiliate Development Program report.
- Collaborate with the Board to establish and complete the annual ASRT Financial Assistance Program application
- Make suggestions, with assistance of the Board of Directors, for the recipients of the Oliver E. Merrill Lecture and the Florence Wakefield Award,
- Maintain a file of up-to-date state society policies in collaboration with the Operations Administrator.
- Represents the state Society at all meetings and activities planned for Presidents and Presidents-Elect at the ASRT Annual HOD Meeting.
- Initiate proper procedures, as stated in state Society Bylaws, for filling the unexpired terms of any elected officer when a vacancy occurs.
- Have general powers of supervision and active management usually vested in the offices of President.
- Prepare an annual report summarizing the year by June 1 to be published in the next publication of the MSRT's newsletter.
- Attend the annual ASRT HOD Meeting as an Affiliate Delegate

### **President-Elect**

The President-Elect is an elected official who first serves as President-Elect, then as President of the MSRT. In general, the President-Elect assists the President in all of the President's duties.

**Term of Office:** One Year. The President-Elect assumes the office of President when the President's term expires. Term begins at the annual conference and ends at the annual conference of the following year at which time the President-Elect begins his/her role as President.

### **Responsible to: the president and the membership of the MSRT**

#### **Duties and Responsibilities:**

- Be elected by the members, serve for one (1) year, and be a member of the Board of Directors.
- Perform the functions of the office of President in the absence of the President and Vice President.
- Assist the President with the function of the Society and Society activities.

- Be familiar with the duties and responsibilities of the President and all other officers, and assist with the coordination of programs and committees.  
Collaborates with the President and the Board to establish the current years ASRT's Affiliate Development Program application.  
Represent the MSRT at all meetings and activities planned for Presidents and Presidents-Elect at the ASRT Annual HOD Meeting.
- Attend the ASRT HOD Meeting as an Affiliate Delegate.

### **Vice - President**

The Vice-President is an elected official and a member of the Board of Directors. The Vice President shall be responsible for any duties assigned to him/her by the President.

**Term of Office:** One Year. Term begins at the annual conference and ends at the annual conference of the following year.

**Responsible to: the president and the membership of the MSRT**

#### **Duties and Responsibilities:**

- Serve as Chairperson of the Nominating Committee
- Perform the functions of the office of President in the absence of the President.

### **Secretary**

The Secretary is an elected official and a member of the Board of Directors. The Secretary shall be responsible for the annual review of the Policy and Procedures Manual, and be a member of the Strategic Planning Committee.

**Term of Office:** One Year. Term begins at the annual conference and ends at the annual conference of the following year.

**Responsible to: the president and the membership of the MSRT**

#### **Duties and Responsibilities:**

- Coordinate minutes of all Board of Directors meetings with Operations Administrator.
- Be a voting member of the Board of Directors and the Strategic Planning Committee.
- Take roll call of those present and absent at Board of Directors meetings.
- Tally all ballots.
- Notify each candidate for office of the results of the election (via email).
- Conduct correspondence as directed by the President, and coordinate with the Operations Administrator.
- Prepare an annual report summarizing actions taken by the Board of Directors and submit this report to the President by June.



### **Treasurer**

The Treasurer is an elected official who sits on the Board of Directors. He/she is a member of the Budget Committee, and directs the finances of the organization.

**Term of Office:** Two Years. Serves as Treasurer - Elect for one year and then assumes office of Treasurer the following year. Term begins at the annual conference and ends at the annual conference of the second year.

**Responsible to: the president and the membership of the MSRT**

#### **Duties and Responsibilities:**

- Direct preparation of the annual budget of the MSRT with the President, President-Elect, Vice President, and Operations Administrator.
- Maintain custody, with the Operations Administrator, of all funds and securities of MSRT.
- Coordinate, with the Operations Administrator, the compilation of accurate financial records.
- Arrange for annual review of records with a Certified Public Accountant (CPA).
- Report financial status of MSRT to the Board of Directors as requested.
- Prepare and present report of MSRT's financial status at the Board of Directors meetings, at the annual MSRT conference meeting and for the annual report.
- Represent the MSRT as the liaison with banking institutions and complete necessary documentation for all accounts.
- Advise the Board of Directors, in a timely manner with respect to vote requirements of Certificates of Deposit and/or investment due dates.
- Prepare and sign checks for payment of invoices.
- Prepare an annual report on the finances of the association at the end of the fiscal year.

### **Treasurer-Elect**

The Treasurer- Elect is an elected official who sits on the Board of Directors. He/she is a member of the Budget Committee, and in conjunction with the Treasurer helps to direct the finances of the organization.

**Term of Office:** One year. Term begins at the annual conference and ends at the annual conference of the following year, at which time the Treasurer-Elect assumes the position of Treasurer.

**Responsible to: the president and the membership of the MSRT**

#### **Duties and Responsibilities:**

- Work closely with the Treasurer to become acquainted with all of the duties and functions of the Treasurer.
- Makes the necessary preparations for elevation to the office of Treasurer.

### **Chairman-Of-The-Board**

Once the President completes his/her term of office, he/she assumes the position of Chairman of the Board.

**Term of Office:** One Year. Term begins at the annual conference and ends at the annual conference of the following year.

**Responsible to:** the president and the membership of the MSRT

**Duties and Responsibilities:**

- Assist the incoming president in the transition to office.
  - Advise the president on matters related to initiatives begun during his/her term as president. Assist the President with the orientation to the Board of Directors of all newly elected officers and new committee members.
- Attend the ASRT's HOD annual meeting as an Affiliate Delegate.

**Member-At-Large**

The Member-at-Large is an elected official who sits on the Board of Directors. He/she serves as a liaison between the general membership and the Board of Directors.

**Term of Office:** One Year. Term begins at the annual conference and ends at the annual conference of the following year.

**Duties and Responsibilities:**

- Act as a liaison between the general membership and the Board of Directors.
- Serve as an active member of at least one MSRT committee.

**Educational Coordinator**

The Educational Coordinator is an elected official who sits on the Board of Directors. He/she oversees the MSRT's Achievement in Continuing Education (ACE) Program.

**Term of Office:** Two Years. Term begins at the annual conference and ends at the annual conference of the second year.

**Responsible to:** the president and the membership of the MSRT

**Duties and Responsibilities:**

- Oversee the function of the ACE Program.
- Assist the Educational Councilors with questions/concerns that may arise while processing continuing education requests.
- Communicate with the MSRT membership any changes or updates with the ACE program and respond to difficulties members may be having.
- Attends the American Registry of Radiologic Technologists (ARRT) continuing education meetings held for Recognized Continuing Education Evaluation Mechanism (RCEEM) and State Licensing Agencies (SLA).
- Communicate with the Massachusetts Radiation Control Program on educational requirements related to State Licensing Laws.

- Coordinate and chair ACE Committee Meetings for the purpose of addressing issues and setting policies regarding the ACE program.

### **State Delegate (5 Positions)**

The State Delegate is an elected official who sits on the Board of Directors. He/she is responsible for organizing educational lectures/seminars for the membership.

**Term of Office:** One Year. Term begins at the annual conference and ends at the annual conference of the following year.

**Responsible to: the president and the membership of the MSRT**

### **Duties and Responsibilities:**

- Facilitate educational activities.
- Encourage and assist in fostering such activities that will be of general interest and benefit to radiologic technologists.
- Advise, assist and counsel radiologic technologists in their area in regard to professional matters, acting as official representatives of the MSRT.
- Plan and organize educational lectures/seminars with the assistance of other delegates and guidance of the Operations Administrator and other elected board members.

### ***Guidelines for Planning Educational Lectures/Seminars***

Educational Lectures/seminars will be coordinated each year in different locations within Massachusetts in an attempt to provide a convenient venue to a variety of MSRT members. These educational lectures/seminars will be offered at no cost to members who pre-register to attend. In the event of unforeseen circumstances adjustment to the format/venues will be made as necessary. If in-person lectures/seminars cannot be held State Delegates will coordinate virtual lectures/seminars.

### **Choose a Venue & Date**

- Auditorium or Conference Room; consider capacity and seating arrangement.
- Suggested dates:
  - Mid to late September ○ Late October, or early November,
  - Early December, mid to late January, mid to late February. Try to avoid holiday weekends and school vacation weeks.
  - It would be helpful to have the **dates & venues** confirmed by the first board meeting in June so these can be published on the MSRT website calendar.

### **AV Equipment**

- Determine if the MSRT needs to supply any AV equipment, or will all AV equipment be set up by facility/venue.

- At a minimum, the following is needed: Computer, projector, screen, and microphone. A laser pointer is also helpful.

### **Attendance**

- Educational lectures/Seminars will be offered at no additional cost to members.
- Pre-Registrations one week prior to the seminar must be for a minimum of 25 attendees or cancellation of seminar will be considered. Based on attendance history, educational seminars have been planned for approximately 50 people.
- **Food**
- Check the in-house food service availability. Try to arrange a continental breakfast.
- Determine if food services are available on Saturday.
- Suggestions for food include coffee, tea, water, juice, breakfast breads or pastries and maybe fruit.
- A per person cost for food service is common.
- Determine the price for providing coffee and tea only. A determination will then need to be made as to what food can be provided, depending on the cost.
- When applicable use an outside vendor such as BJ's, Sam's Club, Costco, etc. and set up the food yourself. Please note that some facilities do not allow you to bring in food from an outside vendor and may require the use of their in-house food services.
- Limit food cost to \$200 or less.

### **Parking**

- It is preferable for parking to be free. If there is a charge for parking be sure to include this information with the seminar website posting. Determine if there is a designated lot for attendees to park.
- Determine if you need to make arrangements with security.
- Consider placing signs outside for parking directions, and directional signs in the hallways to direct people to the venue.

### **Speakers**

- For a half day seminar four (4) speakers are needed and the program should include one (1) lecture on Radiation Protection. Plan to have one (1) back-up speaker available in case of a last minute speaker cancellation.
- An honorarium of \$100.00 is provided for each 50-minute lecture.
- For each lecture a speaker form will need to be obtained. This form includes a brief description of the talk, the learning objectives, and the speaker's credentials.
- When all speaker forms are completed, send these to the Educational Coordinator with a completed *Request for Approval* form for each lecture.

NOTE: All information must be submitted to the ASRT 45 days prior to the event.

### **Advertising/Mailing**

- The Operations Administrator will post the information about the educational seminar on the MSRT website, social media and send an e-mail notification about the event to the MSRT members.

### **Committees**

The President appoints Committee Chairs with the advice and counsel of the Board of Directors and committee members.

#### **Selection of Committee Members**

Successful committees function and make recommendations to the Board. Since most committees are relatively small, each member plays a critical role in effective committee operations. The burden of selecting a group that will function in a responsible manner rests with the President. He or she has to be relatively certain that the appointees will participate on the committee. When making committee appointments, he or she must attempt to be objective by considering all those who are eligible, and must put aside personal preferences and opinions that are not germane to the committee's responsibilities. When a committee is formed to report on a controversial topic, care should be taken to appoint representatives from both sides of the question in order for the final report to be meaningful.

Below are qualifications to consider for selecting committee members:

- Have expressed interest in that subject.
- Dependability.
- Willing to accept responsibility.
- Able to work independently and as a team member.
- Fair-minded. (Respects different opinions.)
- A good listener. (To both sides of the question.)
- Able to participate in decision making.
- Able to abide by the majority decision.

### **Annual Conference Committee**

The MSRT Annual Conference is a major education event for its membership. The purpose of the conference is to provide the membership with quality, reasonably priced continuing education while providing networking opportunities within the Radiology community. The conference is also the time when the Annual Membership meeting, the Quarter Century Club (QCC) meeting and the Annual Educators' meeting are held, as well as when the installation of new officers occurs.

**Responsible to:** MSRT Board of Directors and the Operations Administrator

**Term of Office:** A one-year term begins during the month following the MSRT annual conference and ends during the same month on the following year.

**Duties and Responsibilities, Annual Conference Co-Chairpersons:**

- Work with the Operations Administrator to prepare a conference budget and submit to the Board of Directors by September 30th.
- Establish the Conference Committee.
- Schedule and organize meetings.
- Plan and organize conference lecture program.
- Coordinate all arrangements and activities with the Conference Committee and Operations Administrator.
- Speaker selection.
- Collect the required documentation from the speakers and submit this documentation to the Educational Coordinator who will submit the necessary paperwork to the ASRT for continuing education credit approval.
- Exhibit organization. •
- Program promotion.
- Program design and preparation.
- Coordinate with the President-Elect and the Operations Administrator the convention rental space for the following year, and arrange for venue contract.
- Oversee activities of the Scientific Exhibits and Essays and Buzz Bowl Committees.  
Direct all conference activities to conform to planned budget.
- Prepare Annual Conference Report and submit to Board of Directors by June 1st.

### **Nominating Committee**

The Nominating Committee, chaired by the Vice President, will designate a slate of candidates to run for office as required by the Association Bylaws.

### **Organization**

The Nominating Committee of two (2) or more voting members shall be appointed by the Board of Directors within 90 days following the date of the Annual Conference. This committee shall present the membership of the Society, with a (30) day notice, of one or more nominations for the offices of President-Elect, Vice-President, Secretary, Treasurer-Elect, Member-at-Large, State Delegates and Education Coordinator.

### **Duties and Responsibilities:**

- Submit a request to the MSRT membership in the fall for nominee suggestion
- Meet with committee members to discuss possible candidates.
- Assign committee members potential candidates to contact.
- Contact suggested candidates.
- Obtain candidate information from candidates for publication with ballot.
- Work with the Operations Administrator to ensure that the ballot is distributed to voting members not less than 30 days prior to the closing of the polls.

### **Procedure for Recruiting Candidates**

- Review current job descriptions for each position.

- Ensure that each nominee meets all requirements of the position.
- Ensure that committee members and candidates have a copy of job description for each position.

### **Scholarship Committee**

The function of this committee is to update and distribute scholarship information to all Massachusetts Radiologic Technology Programs, select the recipient(s) of the scholarship(s), notify the recipient(s) and award the scholarship(s) at the Annual Conference.

### **Governmental Affairs Committee**

The function of this committee is to act as a liaison between the Massachusetts Advisory Commission for Radiologic Technology and the MSRT Board of Directors and between the ASRT and the MSRT Board of Directors regarding state and national advocacy issues. Written reports are generated to keep the membership informed of the decisions made by the Advisory Commission and updates on Congressional developments.

### **Social Media Committee**

The purposes of the Social Media Committee are as follows:

- To increase the society's visibility by better engaging all R.T.s (not only MSRT members).
- To utilize social media as advertising for MSRT events/initiatives.
- To maintain visibility by consistently disseminating information about events/issues concerning R.T.s.

### **Goals**

- To improve the consistency and quality of the MSRT social media posts.
- Increase interaction with membership via Facebook, Twitter & Instagram (responding to posts, including background stories with our photos, etc.).
- Encourage members of the Facebook & Twitter group to "share" posts in order to reach more people.
- Increase the number of views/likes of our posts by 5% in the coming year.
- Pursue increased LinkedIn presence in the future.

### **Methods**

The Social Media Committee will achieve its goals through the following methods:

- The Social Media Committee will make, at minimum, 1 post every 2 weeks to Facebook.
- Committee members are empowered to post without requiring approval from the Board or other Committee members.
- All posts must follow the established Content Guidelines included in this document.
- Boosting posts on Facebook will be done for MSRT events to increase our reach. Budgetary funds have been set aside to allow for this.

- Members of the board will be frequently asked by Social Media Committee members to “share” and “like” posts by the MSRT. This will aide us in reaching a wider audience, which is critical to our goal with this initiative.

#### **Content guidelines:**

- Visuals such as photos from events or interesting stories relevant to the profession are appropriate.
- Photos taken from events should be sent to the Operations Administrator and added to the cloud storage for Social Media Committee access.
- Content should not be limited to advertisement of events, though the advertisement of Society events will be an important component. Anything related to imaging, advocacy, scholarship, contests, volunteer/networking opportunities, or general medical information are all acceptable topics.
- Responses from members can be answered by any member of the Social Media Committee.

### ***Insurance Coverage***

As an Affiliate in good standing with the American Society of Radiologic Technologists (ASRT), the MSRT is enrolled in both a Commercial General Liability (CGL) and a Management Liability Policy provided by ASRT.

- A CGL policy protects against actual or alleged negligence resulting in either bodily injury or property damage that arise from the Affiliate’s use or occupancy of a premise (e.g., meetings at hotels and restaurants, facility tours, etc.). Very often facilities will require that they be named as an Additional Insured on the affiliate’s insurance policy.
- The Management Liability Policy contains three coverage modules, Directors & Officers (D&O) Liability, Employment Practice (EPL) Liability and Fidelity (Employee Dishonesty). Nonprofit D&O protects against claims that allege a director or officer failed to perform their fiduciary duty (i.e., certain legal responsibilities such placing the interests of the organization before their own).

### ***MSRT Reimbursement Policy***

#### **Overview**

In order to conduct business specified by ASRT and required by MSRT, it is necessary for elected officials and representatives to attend meetings such as the ASRT Annual House of Delegates (HOD) Meeting. The following guidelines specify the reimbursable expenses allowed by MSRT.

- Hotel: Standard Room, incl. Tax
- Air Fare: Coach, Super-Saver preferred
- Out of pocket expenses as stated in the budget supported by receipts
- Registration fees are paid

#### **Expense Reimbursement**

Members of the MSRT are entitled to reimbursement for personal funds used for activities of the society. Reimbursement of expenses within the allotted budget is authorized by the Treasurer and the Operations



Administrator when a completed expense voucher (or email with attached receipt) is submitted to the MSRT office with the appropriate receipts

**Example of acceptable receipts includes:**

- Photocopies, scans or facsimiles of register or credit card receipts (or originals).
- Photocopies, scans or facsimiles of canceled checks.
- Tax vouchers.
- Restaurant receipts.
- Photocopies, scans or facsimiles of phone bills with MSRT calls identified.
- Postage receipts.
- Parking and Toll receipts.

**Procedure**

- MSRT member obtains expense voucher form from the MSRT office or committee chairperson.
- MSRT member submits expense voucher with appropriate attached receipts to committee chairperson.
- Committee chairperson (or designee) approves expenses and submits a voucher to the Treasurer.

**The following information must be included:**

- Date voucher is submitted
- Name of the person requesting payment
- Name of the payee
- Complete address including zip code, for mailing the check
- A concise description for item of expenditure and the budget category for line item
- The amount of each expenditure listed separately
- The treasurer approves reimbursement of expenses and processes reimbursement.

**Cash Advances**

MSRT does not provide cash advances for anticipated expenses. If a member is anticipating a large upcoming expense (over \$100) arrangements should be made for the service provider to bill the MSRT. Any other arrangements must be made with the Treasurer at least two (2) weeks prior to needing the payment to allow for check preparation, documentation, and mailing.

***MSRT Fee Policy***

**MSRT Membership Fees shall be waived for the following:**

- Buzz Bowl committee members, for the year following their service.
- Educational Councilors during their term of office.

**MSRT Educational Lecture/Seminar Registration Fees for non-MSRT members will be set in consultation with the Board. Fees will be waived for MSRT members.**

**Annual MSRT Conference Registration Fees will be waived for the following attendees:**

- Speakers
- Board of Directors members who attend the majority of scheduled board meetings and events during their term of office.
- Conference Committee Members.
- Educational Councilors
- Buzz Bowl Coordinators and Buzz Bowl Committee.
- The current President or designee for the New England states ASRT Affiliate Societies.
- Quarter Century Club Members will receive a discount as determined by the board.
- Scholarship Recipients and Student Leadership Development Program (SLDP) participants, who would not otherwise attend, will be invited to attend the awards presentation at the annual conference.

#### **Annual MSRT Conference Registration Hotel Rooms**

The cost of conference hotel rooms is to be paid by the MSRT for:

- Conference Co-Chairs provided they share a room.
- The Operations Administrator.
- Board of Directors members who attend the majority of the scheduled board meetings and events during their term of office.
- Buzz Bowl Coordinators and Committee provided they share a room.

The cost of conference hotel rooms is to be paid by the MSRT for other committee members only if these members agree to share a room at the conference with another Board or Committee member and with the stipulation that committee members must attend a minimum of one ½ day seminar and at least one (1) Board of Directors meeting annually to be eligible for the waiver of the hotel fee. If a member of a committee prefers their own private room, he or she will be required to pay ½ of the hotel room costs.

The committee planning the event will set fees in consultation with the board. Separate fees for members, QCC members, student members and non-members will be defined. Registrations will be checked against the membership database. Non-members registering as members will be billed for the difference.

Registration is due on the date set by the conference committee. No refunds for non-attendance of the meeting will be given (except where documentation of personal tragedy or illness is provided or in the event of an unforeseen circumstance such as a pandemic or other State/national emergency.)

Registrations are accepted at the door or after the registration due date only as space permits.

For the annual MSRT conference, member registration rates will be offered to technologists who show proof of membership in either the ME, NH, VT or CT Society of Radiologic Technologists and to RI technologists who show proof of membership in American Society of Radiologic Technologists.

### ***ASRT House of Delegates Meeting***

- The current sitting President and the Chairman-of-the Board, as of the ASRT's January submission deadline, will serve as the MSRT's Affiliate Delegates to the ASRT's HOD meeting.
- Two additional MSRT board or committee members will be designated by the MSRT Board to serve as alternate affiliate delegates.
- The MSRT will provide funding for one (1) alternate delegate to attend the ASRT's HOD governance meeting.
- In the event that the President or the Chairman of the Board cannot attend the HOD meeting the alternates will attend.
- If the designated individuals identified above cannot attend the ASRT HOD meeting, the MSRT Board of Directors shall appoint another sitting board/committee member as a replacement if feasible.
- The Board of Directors shall appropriate funds to help defer the cost of one alternate delegate as is appropriate and necessary. Funding will be provided for airfare, ground transportation, up to four (4) nights of hotel room cost and meals.

### ***Whistleblower Policy***

This Whistleblower Policy of Massachusetts Society of Radiologic Technologists:

- Encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization
- Specifies that the MSRT will protect the person from retaliation;
- Identifies where such information can be reported.

**Encouragement of reporting.** The MSRT encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization's policies, including illegal or improper conduct by the Organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

**Protection from retaliation.** The Massachusetts Society of Radiologic Technologists prohibits retaliation by or on behalf of the Organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

**Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Organization's Operations Administrator or Chairman of the Board of Directors; if both of whose persons are implicated in the complaint, report or inquiry, it should be directed to the President. The Massachusetts Society of Radiologic Technologists will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the Organization may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

### ***Confidentiality***

As a member of the Board, I recognize that I owe a fiduciary duty of care to the Massachusetts Society of Radiologic Technologists. This includes a duty of confidentiality. All information and documentation that I receive from the MSRT and others in connection with my service on the Board will be treated with strict confidentiality. Neither the contents nor the existence of this information or documentation will be shared with anyone in the MSRT other than the officers, directors, and authorized agents of the Massachusetts Society of Radiologic Technologists. I will direct any questions regarding my confidentiality obligations to the chairman of the Board.

### ***Conflicts of Interest***

As a member of the Board, I recognize that I owe a fiduciary duty of loyalty to the Massachusetts Society of Radiologic Technologists. This duty requires me to avoid conflicts of interest and to act at all times in the best interests of the MSRT. The purpose of the conflicts of interest policy (set forth below) is to help inform the Board about what constitutes a conflict of interest, assist the Board in identifying and disclosing actual and potential conflicts, and help ensure the avoidance of conflicts of interest where necessary. This policy may be enforced against individual Board members as described below:

Board members have a fiduciary duty to conduct themselves without conflict to the interests of the Massachusetts Society of Radiologic Technologists. In their capacity as Board members, they must subordinate personal, individual business, third-party, and other interests to the welfare and best interests of the MSRT.

A conflict of interest is conduct, a transaction or relationship that presents or might conflict with a Board member's obligations owed to the MSRT and the Board member's personal, business or other interests.

All conflicts of interest are not necessarily prohibited or harmful to the MSRT. However, full disclosure of all actual and potential conflicts, and a determination by the disinterested Board (or an MSRT Executive Committee) members – with the interested Board member(s) recused from participating in debates and voting on the matter – are required.

All actual and potential conflicts of interests shall be disclosed by Board members to the MSRT Executive Committee through the annual disclosure form and/or to the Board whenever a conflict arises. Disinterested members of the MSRT Executive Committee shall make a determination as to whether a prohibited conflict exists and what subsequent action is appropriate (if any). The MSRT Executive Committee shall inform the Board of such determination and action. The Board shall retain the right to modify or reverse such determination and action, and shall retain the ultimate enforcement authority with respect to the interpretation and application of this policy.

On an annual basis, all Board members shall be provided with a copy of this policy and procedure manual and will be required to complete an electronic acknowledgment and disclosure. The MSRT Board of Directors shall review any reported conflicts of interest.

## Part II Financial Policy

### ***Policy Maintenance and Review***

**Policy:** It is the policy of the Massachusetts Society of Radiologic Technologists (“MSRT”) to maintain this financial policy and procedures manual. This manual will be submitted to the MSRT board, and shall be reviewed annually each August.

**Procedure:** The manual will be maintained by the MSRT Treasurer and MSRT Operations Administrator, and modified and updated as needed. New policies will be maintained and incorporated into the primary manual annually. The manual, any recommended policy or change to existing policy, and the rationale for the change will be submitted to the MSRT Secretary prior to the Annual review. After review and approval by the board of directors, the changes will be incorporated.

### ***IRS Classification***

**Policy:** The MSRT has been assigned a tax classification by the ASRT of a 501(c)(6) organization, a category specifically reserved to Professional and Trade organizations (Associations and Societies), and may engage in limited political activities that inform, educate, and promote their given interest.

**Procedure:** The ASRT Group Exemption form must be completed and submitted annually.

### ***Accounting Methods***

**Policy:** It is the policy of the MSRT to utilize the [cash basis of accounting](#). **Procedure:** N/A.

### ***Financial Controls***

**Policy:** The MSRT Treasurer will operate within the parameters set forth in the MSRT By-Laws. It is the policy of the MSRT that authorization is necessary for signatures on contracts, checks, payments, and receipt, deposit or withdrawal of money. The board shall have oversight of any individual authorized to purchase, withdraw money or sign contracts for the MSRT. The board shall approve any expense that exceeds the budget. The MSRT shall place all accounts in financial institutions that are federally insured. All funds received by MSRT shall be deposited within the designated timeframe.

**Procedure:** All incoming checks are received by the MSRT Operations Administrator or Treasurer for processing. The checks are deposited in the designated MSRT account within 5 business days. Expenditures that exceed the budget shall be approved by the board of directors at a board meeting.

### ***Computer Files***

**Policy:** All files downloaded or created for MSRT Operations will be kept for the time period defined in the Record Retention Schedule in this document.

**Procedure:** These files kept by the MSRT Administrative Assistant and Treasurer will be shared twice a year.

### ***Accounting Software***

**Policy:** It is the policy of the MSRT to utilize a computerized accounting software package to track all financial activity.

**Procedure:** At the end of each calendar month, the MSRT Operations Administrator will email scans of all deposits and their invoices, receipts and their sources to the MSRT Treasurer for entry into the accounting software.

After the accounts have been updated monthly, the MSRT Treasurer will upload a copy of the accounting software data file (e.g. the .QBW file) to the society's Drop Box account for safe keeping, as well as being backed up and distributed as described elsewhere in this document.

### ***Budget Process***

**Policy:** It is the policy of the MSRT to annually prepare a balanced budget.

**Procedure:** A budget will be prepared by the MSRT Treasurer before the start of the new fiscal year (July-1) and presented for consideration by the MSRT Board of Directors at the meeting. The MSRT Board of Directors will review and approve the budget in a timely manner.

### ***Records Retention and Destruction***

**Policy:** It is the policy of the MSRT to retain paper or electronic records as per the following Record Retention Schedule.

Paper records may be scanned into electronic form for storage and backed-up before the paper record is destroyed (e.g. shredded).

The board of directors must approve the destruction of records not on the retention schedule shown below.

**Procedure:**

#### RECORD RETENTION SCHEDULE

Document Type	Retention Period
Vouchers For Payment To Vendors And Members, and any accompanying 2-step verification emails.	7 years
Bank Statements	7 years
Canceled Checks	7 years
Deposit Slips	7 years
Independent Contractor Contracts	7 years
Audit Reports	Permanent
Check Registers	Permanent
End Of Year Financial Statements	Permanent
Document Type	Retention Period
Insurance Policies	Permanent
Board Meeting Minutes	Permanent
IRS 990 / 1098 Tax Forms	Permanent



## ***Receipt of Funds***

**Policy:** Receipts are income from received cash, checks, donated honorariums or other payments, and PayPal account sweeps into the bank account.

**Procedure:**

- Upon receipt, all checks will be immediately endorsed to the MSRT and deposited within 5 working days.
- Checks may be signed by either the MSRT Operations Administrator or MSRT Treasurer.
- A receipt will be generated for every transaction and the ledger will be updated.
- A formal audit by a third party may be requested by the board at any time for just cause.

## ***Disbursement of Funds***

**Policy:** All check disbursements will originate from the Treasurer or the Operations Administrator, both of whom are authorized by the bank to sign checks. These may be in the form of a hand-written check from the paper ledger, or a bank-generated check issued through the on-line bank account.

At no time will CASH be disbursed to any party.

**Procedure:**

**Disbursements under \$750.00:**

- 1) Day-to-Day Purchases: The MSRT uses bank debit-cards, issued to the Operations Administrator, Treasurer and President for covering daily normal expenses of running the MSRT. At the end of each calendar month the Operations administrator forwards all Statements, Bill and Receipts to the Treasurer to reconcile the bank's Statement.
- 2) Petty Cash Seminar Reimbursement: The Operations Administrator is given up to 6 blank checks to be used at MSRT ½-day Seminars for the purpose of issuing refunds or petty expense reimbursement in the absence of the Treasurer. The check numbers are recorded and tracked when the Treasurer releases them to the Operations Administrator for such use. The checks specific purposes will be documented in its memo field.
- 3) Other Payment/Reimbursement: The MSRT utilizes on-line banking payment services when possible to reduce materials, labor and postage expenses. Payment or Reimbursement requests from businesses and individuals are received by the Operations Administrator, and forwarded to the Treasurer via email for approval and payment.

**Disbursements between \$750.00 - \$999.99:**

Any expense between these amounts shall require authorization by the Treasurer, and any one of the following: Operations Administrator, President or Vice President.

Payment requests are received by the Operations Administrator and forwarded to the Treasurer via email. (Likewise if the Treasurer received the payment request, an email is sent to the Operations Administrator for vetting). If bilaterally approved, the email recipient shall reply (re:) the email indicating that payment is authorized, with CC: to both the President and the Vice President. The Treasurer or Operations Administrator can then issue payment to the payee.

**We use email between two individuals** in lieu of a “two-signature check” to implement a two-party payment authorization. Such emails will be retained for a certain time period, and made available to the board as described elsewhere in this document.

#### **Disbursements equaling or exceeding \$1,000.00:**

Any expense “greater than or equal to” this amount shall require authorization by the Board of Directors before payment is issued. This will occur in the form of a board vote “upon request”, or a vote made prior to an anticipated future payment.

#### **Bank Reconciliation**

**Policy:** It is the policy of the MSRT to have all bank statements directly available to the MSRT Treasurer, who will review the checks cleared and deposits made during the prior month. This includes Checking, Savings, and Money-Market accounts held at various FDIC insured institutions.

**Procedure:** The MSRT Treasurer will be responsible for reconciling the bank statements.

All statements, check-images and activity will be downloaded in the form of a PDF, used to update the accounts, and will be kept in accordance to the Record Retention Policy found elsewhere in this document.

#### **Operations Administrator Contract & Payment**

**Policy:** The Operations Administrator is contracted annually to perform the administrative duties of the MSRT.

**Procedure:** The contract is negotiated and renewed annually, effective each July. Compensation will be paid at the beginning of the month for services rendered during the previous month.

#### **IRS Forms: FORM 990-EZ**

**Policy:** It is the policy of the MSRT to annually file with the IRS Form 990-EZ and supporting documentation. The Form 990 is filed no later than 4-1/2 months (on Nov-15) after the close of your fiscal year (July-1).

“Form 990-EZ is for use by organizations other than sponsoring organizations and controlling organizations ... with gross receipts of less than \$100,000 and total assets of less than \$250,000 at the end of the year.” (IRS Website, 2014)

**Procedure:** Accounting software data files and supporting documentation shall be sent to a certified accountant hired for the purposed of reviewing the prior FY transactions, and creating Form 990-EZ and 4562. A hardcopy/softcopy of the IRS forms shall be sent back to the MSRT Treasurer. The MSRT Treasurer will review the forms and sign their release to the IRS, where the accountant will be instructed to file the forms electronically.

The ASRT needs Proof of 990 tax filing before Aug-29 each year; as a practice, the forms are completed and filed as soon as practical after the close of the fiscal year.

IRS Form 990-EZ forms filed by the MSRT in prior years are freely available at the following website:

<https://www.citizenaudit.org/046190252/>. Request for hardcopies of Form 990-EZ must be made in writing, and such requests will be first approved by the MSRT Board of Directors.

### **IRS Forms: FORM 1099-MISC / 1096**

**Policy:** It is the policy of the MSRT to submit a form 1099-MISC to any vendor whose payment has exceeded \$600 during the last calendar year. This form shall be received by the vendor before January-31 of the following year.

**Procedure:** The accounting software will be used to generate 1099's to vendors requiring this form, and the MSRT Treasurer will be responsible for:

- Mailing the form to the vendor by January 31.
- Compile a 1096 and submit proper forms to the IRS before February 15<sup>th</sup>.
- Order forms for the following year from the IRS, such that they will readily available for use in the next filing season.

### **Massachusetts: Report AR-180**

**Policy:** The State of Massachusetts AR180 Annual Report is due Nov-1.

**Procedure:** At the Corporate Divisions Annual Reports website, "Corporations Online Filing System - **Annual Report**": ([https://corp.sec.state.ma.us/corp/loginsystem/login\\_form.asp?FilingMethod=I](https://corp.sec.state.ma.us/corp/loginsystem/login_form.asp?FilingMethod=I)) will be reviewed on-line, and filed by the required date.

The report may be printed and sent manually at "<http://www.sec.state.ma.us/cor/corpdf/180npcar.pdf>".

### **Bad Debt Write-Off**

**Policy:** It is the policy of the MSRT to ensure that all available means of collecting bad debts have been exhausted before write-off procedures are initiated.

**Procedure:** If a debt is deemed uncollectible, approval by the MSRT Treasurer and the MSRT President are required before write-off implementation. Once a write-off has been initiated, the MSRT Operations Administrator will be advised of the actions deemed necessary by the MSRT President.

### **Loans**

**Policy:** It is the policy of the MSRT that a loan may not be made to any board member, officer or employee of the organization, except in accordance with state statute or law. Any such loan may be made only by written agreement approved by the board, and reviewed and approved by legal counsel. **Procedure:** N/A.

### **Bonding**

**Policy:** It is the policy of the MSRT to bond all individuals involved in the financial functions of the organization.

The bond is included as part of the Management Liability Policy provided through the ASRT.

=====  
 <<< End of Document >>>  
 =====