



New York State Council

Compliance and Operations
Policies
&
Procedure Resource Sheets
for
New York State Council of ENA

CHAPTER 1 –COMPOSITION

1. CHARTER

The New York State Council of ENA (NYSENA) shall be chartered to function as an official organizational component of the Emergency Nurses Association. Charter status is maintained through the adherence to 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

A. TWO-TIER STRUCTURE

Under the two-tier structure, NYSCENA shall be governed by two levels of organization: ENA and state level governance with an opportunity for local engagement without forming chapters.

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

1. State councils with 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 as outlined in the state council bylaws and policy. Typically, these optional groups serve as special interest groups.
2. The state council must assume responsibility for any informal groups of members operating under the state council (i.e., provide financial and professional assistance, monitor activities, etc.) and appoint or elect a chair or director for the group that reports to the state council's board of directors.
3. These optional groups may be formed for purposes such as networking, addressing time-sensitive issues, addressing needs of a specific membership segment – for example, 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 may be included within the State Council Portal area as state council representative.

CHAPTER 2 –COMPLIANCE

It is the responsibility of the NYSCENA President to ensure that required compliance documents, lists and reports are submitted to ENA on or before their prescribed deadlines.

1. NYSCENA REQUIREMENTS

NYSCENA must complete the following:

A. Oct. 31 annually

- i. State council officers including president, president-elect (as applicable), secretary and treasurer must be submitted electronically. Updates to officer information must be submitted to ENA Component Relations as changes occur.
- ii. All officers and committee chairpersons entered must have a current ENA membership for the duration of their term. State councils will be notified should any submitted volunteers not have a current membership.

B. Dec. 31 annually

- i. Current budget – finalized and board approved – and budget narrative for state council must be submitted to ENA Component Relations. (See Chapter 6 for more details)
- ii. Core committee chairpersons – Government Affairs, Membership, QSIP, Trauma, Pediatric and Fundraising – must be submitted electronically.

C. Jan. 31 annually

- i. ENA State Council Annual Reports must be completed by state councils. The annual report provides ENA a summary of what each state council has accomplished that year and helps identify areas where a state council may need assistance. ENA Component Relations will distribute the annual report to the presidents and presidents-elect at least three weeks prior to deadline.
- ii. Current bylaws must be submitted to ENA Component Relations. NYSCENA's bylaws must comply with ENA's bylaws as outlined in the ENA Bylaws template. State councils must adopt, implement, and adhere to the state council bylaws. Edits to bylaws must be submitted to ENA for review and approval prior to any votes.
- iii. Current state council policies must be submitted to ENA Component Relations. State Councils must adopt, implement, and adhere to the required policies outlined in these procedures.

D. Sept. 15 annually

- i. IRS extensions, Form 990 filing receipts and copies of filings must be submitted to ENA Component Relations.

ENA files its group exemption covering state councils annually in September, and all IRS documents need to be submitted prior to ENA's filing. State councils must plan accordingly to ensure that the IRS Form 990 or 990EZ is filed prior to Sept. 15 each year.

E. Ongoing

- i. Councils must use the official council logo provided by ENA, adhere to the ENA Brand Guidelines, and make updates or changes to logo and brand usage within 90 days of request by ENA staff to remain in compliance.
- ii. Direct deposit must be established and maintained with ENA Headquarters.
- iii. It is required that there be at least three authorized signers – three officers are recommended – on the state council's bank signatory cards.

2. NON-COMPLIANCE

State councils that 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 revocation of their charter.

A. SUSPENSION/REVOCATION OF CHARTER

- i State councils
 1. 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 will be withheld during this time.
 2. The charter for a state council may be revoked after an initial suspension of charter for the same cause and a hearing will be scheduled for state council officers before the ENA Executive Committee within 30 days of initial suspension, which is 60 days from original written notice. Notice of suspension will be distributed to the members of the state council.
 3. The ENA Board of Directors will appoint an interim 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 to the satisfaction of the ENA Executive

Committee, the charter will be revoked. A formal letter with the decision 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.

CHAPTER 3 – OFFICERS AND COMMITTEES

NYSCENA has the responsibility to hold regularly scheduled elections to elect the following officers:

1. President
2. President-elect
3. Immediate Past President
4. Secretary
5. Treasurer
6. Board Members at Large - 2

1. ELECTIONS

- A. Officers must be elected in accordance with NYSCENA bylaws and policy.
- B. Each state council will hold regularly scheduled elections for its officers. State council officers' information must be entered electronically no later than Oct. 31 each year. **Elections must be held and completed prior to Oct. 31.**
- C. A committee may be formed and charged with identifying and qualifying candidates for office. The committee should be elected or appointed by the state council 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 may wish to follow the ENA guidelines for identifying and qualifying candidates for its 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

1. Current ENA membership.
2. Current registered nurse licensure.
3. Active participation at the state or chapter level.

ii. Responsibilities and Term of Office

1. Serves as chief elected officer of the state council.
2. Serves as president of the state council's governing body.
3. Exercises all responsibilities and privileges as an officer as specified in the Bylaws.
and Procedures of the state council.
4. Performs all duties of president as outlined by the state bylaws.
5. Term of office shall be determined by State Council Bylaws and Policy.

B. PRESIDENT-ELECT

i. Qualifications

1. Current ENA membership
2. Current registered nurse licensure
3. Active participation at state level.

ii. Responsibilities and Term of Office

1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council.
2. Performs all duties of president-elect as outlined by the state bylaws.
3. Term of office shall be determined by State Council Bylaws and Policy.

C. IMMEDIATE PAST PRESIDENT

i. Qualifications

1. Current ENA membership
2. Current registered nurse licensure
3. 3Active participation at state level.

ii. Responsibilities and Term of Office

1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council.
2. Performs all duties of president-elect as outlined by the state bylaws.
3. Term of office shall be determined by State Council Bylaws and Policy.

C. SECRETARY

- i. Qualifications
- ii.
 - 1. Current ENA membership
 - 2. Current registered nurse licensure
 - 3. Active participation at state level.
- ii. Responsibilities and Term of Office
 - 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council.
 - 2. Performs all duties of president-elect as outlined by the state bylaws.
 - 3. Term of office shall be determined by State Council Bylaws and Policy

D. TREASURER

- i. Qualifications
 - 1. Current ENA Membership
 - 2. Current Registered Nurse licensure
 - 3. Active participation at the state level
- ii. Responsibilities and Term of Office
 - 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council.
 - 2. Performs all duties of treasurer as outlined by the state bylaws.
 - 3. Term of office shall be determined by State Council Bylaws and Policy.

E. Board of Directors Member-at-Large (2)

- i. Qualifications
 - 1. Current ENA Membership
 - 2. Current Registered Nurse licensure
 - 3. Active participation at the state level
- ii. Responsibilities and Term of Office
 - 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council.
 - 2. Performs all duties of treasurer as outlined by the state bylaws.
 - 3. Term of office shall be determined by State Council Bylaws and Policy

3. COMMITTEES

- A. NYSCENA may appoint committees as necessary to research and address the objectives, educational needs, professional practice, special interests, and programs of the state council while simultaneously serving as resource consultants.
- B. NYSCENA must maintain the following core committees in support of ENA's Strategic Plan: Membership; Government Affairs; Quality, Safety, and Injury

Prevention; 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. Committees may be combined as long as the work of the committees can be accomplished.

- C. In addition, NYSCENA may wish to maintain one or more of the following committees including Student Nurse; Education; Nursing Practice; Advanced Practice Registered Nurse; Emerging Professional; Diversity, Equity, and Inclusion; or Research.
- D. NYSCENA has designated the former ad hoc Nominations & Elections Committee to full committee status effective January 1, 2024.
- E. Sample core committee descriptions may be found in the state and chapter area on the ENA website.

CHAPTER 4 – INCORPORATION AND RELATED LEGAL MATTERS

NYSCENA is separately incorporated within the state of New York 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's obligations and liabilities whether they are financial or legal. Each state council should contact their respective state's secretary of state's office to obtain specific information regarding incorporation and responsibilities. ENA strongly recommends that an attorney familiar with not-for-profit corporate law draft the incorporation 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 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 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 State Council is organized (i) 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; and (ii) advancing and promoting the interests of the Emergency Nurses Association, an Illinois not-for-profit corporation (“National ENA”) within the geographic area covered by the State Council (“Territory”) other appropriate purposes.”
- 3. It is the individual responsibility of NYSCENA to remain in good standing in its state of incorporation and meet all state, federal and local filing requirements.

4. NYSCENA has a Federal Employer Identification Number, which must be recorded and given to new officers each year along with other pertinent state council records.
5. ENA provides the state council with Directors and Officers (D&O), fidelity and general liability insurance coverage. For those states who do not allow ENA Headquarters 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 NYSCENA to maintain its corporate status. It is ENA's responsibility to include **each state council** in ENA's group exemption 3993.

CHAPTER 5 – STATE POLICIES

NYSCENA is required to incorporate as not-for-profit corporations under applicable state law. As such, ENA requires, and the law dictates, that all state councils adopt policies reflecting best practices for the governance of not-for-profit organizations. Most importantly, such policies, when adopted and adhered to, afford the state council's members important protection from the organization's obligations.

1. BOARD POLICY

- A. The NYSCENA Board of Directors: 1) makes policy, 2) implements such policy; and 3) monitors the implementation and outcome of policy. Board activities and policymaking should impact the entire association.

2. REQUIRED POLICIES

- A. To comply with applicable law, adopt best-practices, and promote good and effective governance practices, the following list includes National ENA policies that the New York State Council of the Emergency Nurses Association (NYSCENA) has adopted, implemented, and always adheres to:
 - I. Code of Ethics (*)
 - II. Social Media Policy (*)
 - III. Conflict of Interest Policy(*)
 - IV. Whistleblower Protection Policy (*)
 - V. Antitrust Policy (*)
 - VI. Record Retention/Destruction Policy (See Procedure Resource Sheet Appendix A)
 - VII. Investment Policy
 - VIII. Reserves Policy
 - IX. Federal Tax ID Number Use Policy
- B. NYSCENA is required to submit current copies of the required policies to ENA Component Relations by Jan. 31 annually. Failure 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 the suspension or revocation of a state council's or separately incorporated chapter's charter.

NYSCENA will follow the ENA guidelines for those policies indicated by: (*)

3. **RECOMMENDED POLICIES**

A. ENA **recommends** that all state councils adopt the following policies to further promote the corporation's effective governance and operations. The following list includes **recommended** policies for adoption by the state councils:

- I. DEI Statement/Policy
- II. Travel Reimbursement Policy
- III. Orientation for Newly Elected Officers and Directors
- IV. Board Ethics Statement
- V. Taking Board Action Outside of a Meeting
- VI. Committee Appointment Process
- VII. Awards Policy
- VIII. Financial Accounting and Banking (two tier states)
- IX. Credit Card Usage Policy
- X. Delegate Reimbursement Disclosure Policy
- XI. Delegate Selection Process
- XII. State Supported TNCC and ENPC Course Policy
- XIII. XIII. Membership Surcharge Hardship Policy

B. Contact ENA Component Relations for questions regarding policies or assistance with samples or templates. 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 or separately incorporated chapter is incorporated and may be different from Illinois, ENA's state of incorporation.

CHAPTER 6– FINANCIAL MANAGEMENT

NYSCENA has the responsibility to maintain current and accurate financial records on an ongoing basis and follow all IRS regulations.

1. **BUDGET**

- A. The fiscal year of the state council shall be Jan. 1 through Dec. 31. NYSCENA must submit their current - finalized and board approved – budget by Dec. 31 annually. Budgets must include:
- I. Upcoming year's approved budget. .
 - II. Current year actual or projected year end forecast.
 - III. Current year budget.
 - IV. Current reserves year-to-date, including savings, CD, money market or other investment accounts, as well as any remaining balance projected in

the state council checking account once all prior year liabilities have been paid.

1. Reserves should be itemized by account type and the institution or investment management firm must be disclosed.

V. Prior year actual.

VI. Budget narrative.

1. States should not submit a budget with a deficit – if the operating budget of the state council is budgeted to be negative, a revenue line should be added and indicate a transfer from the state council's reserves, bringing the net income, or loss, to zero.

B. Budget templates and guidelines are available on the ENA website.

I. NYSCENA has the responsibility to maintain finance records in accordance with accepted accounting procedures. These procedures are regulated by the IRS, the 501c3, the Tax-Exempt board, and national ENA. The fiscal year is January 1st through December 31st. An annual budget will be completed and will have as part of it the following:

- a Communications/Publications
- b Business meetings
- c Educational programs (ie TNCC , ENPC)
- d Total or partial funding for designated NYSCENA members to attend the ENA's General Assembly, Leadership meeting, Day on the Hill, other necessary meetings.
- e Total or partial funding for the NYSCENA membership to attend quarterly State meetings. This decision will be based on an agreement of the Board of Directors based on our financial standings. Minimally, the council will provide for meals for those that RSVP. Financial consideration for overnight accommodation and/or mileage reimbursement may also be considered.
- f Any necessary insurance coverage as required by law for a not-for-profit corporation not covered by ENA..

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 the state council board action. 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 people leave their ENA position.

3. FINANCIAL POLICIES

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

4. DIRECT DEPOSIT

NYSCENA maintains direct deposit with ENA Headquarters.

State councils that fail, to establish direct deposit with ENA will not receive assessment monies and are at risk for suspension or dissolution.

CHAPTER 7 – ASSESSMENTS

On a quarterly basis, the ENA Finance Department will provide each state council or chapter in good standing a percentage of the total dues paid by each voting member who joined for the first time or renewed their membership during the previous quarter.

1. MEMBERSHIP ASSESSMENTS

Membership assessments shall be at least 13% of the total dues paid rounded to the nearest logical amount. Dues amounts for all member types are published on ENA's website. A table of assessment amounts may be found on the ENA website. ENA staff will provide itemized reports with each quarterly disbursement.

- A. State councils operating under a two-tier structure will receive the standard assessment amount per member.
- B. Should ENA offer a limited-time promotional discount on membership dues, the assessment will be paid based on the published rate.
- C. Complimentary memberships awarded by ENA are not eligible for assessments.
- D. Memberships paid for in whole or in part by a state council are eligible for assessments.

2. SURCHARGES ON MEMBERSHIP DUES

- A. The state council may, by a two-thirds vote of its representatives, establish, or increase a surcharge. Surcharges must be in increments of \$5 per member.
 - i. Surcharges shall not apply to Senior Members.
 - ii. Surcharges for Early Career Members shall be no greater than
 - a. \$5 for Year 1 Early Career Members
 - b. \$10 for Year 2 Early Career Members
 - c. \$15 for Year 3 Early Career Members
- B. The state council may, by a two-thirds vote of its board of directors, eliminate its surcharge, or decrease its existing surcharge in increments of \$5. Such changes would be effective per subsection D (below).

- C. The ENA board of directors, at its discretion, can request an annual review of rationale for states with a surcharge.
 - i. The board shall provide at least 60 days' notice to the state council's board of directors of the review request, required documentation and requested time and date for the review meeting to be agreed upon by both parties.
 - ii. The state council board shall furnish any requested documentation no later than two weeks prior to the scheduled meeting.
 - iii. Review meetings and provided documentation shall be kept confidential by both parties.
 - iv. After the review meeting, the board may issue a recommendation to the state council board proposing changes to their surcharge. With the agreement of both parties, the recommendation may be shared with the full state council membership.

- D. Changes in surcharges may only be made once every 12 months.
 - i. The state council must provide a written rationale for any increase or addition of a surcharge 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 rationale must not include an effective date of the increase or decrease, which shall be no sooner than the following fiscal year.
 - ii. The state council must notify ENA staff in writing of any change in the surcharge allocation per member. Changes will be implemented no sooner than one fiscal quarter after notice is given. An exact schedule will be determined and coordinated with ENA staff and council leadership. Notification requirements include:
 - 1. Formal letter from the state council requesting to add or modify the state council surcharge.
 - 2. For increases or new surcharges, a 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 add or modify the surcharge.
 - iii. 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 or decrease. Implementation of the increase or decrease may take up to three months, but no more than six months, from the date of the formal request.

Once increased or decreased, the surcharge will remain in effect until the state council notifies ENA staff of a change as outlined above.

3. COURSE ASSESSMENTS

A. State councils receive quarterly assessments for conducting TNCC and ENPC provider and provider reverification courses 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 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. ENA Headquarters administers a group exemption process to assist state councils 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 retain their independent status, their own FEIN and are responsible for meeting all applicable federal, state and local filing requirements.

- C. Once a state council 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. ENA Headquarters will complete an annual filing to maintain the group tax exemption which covers the state councils. The purpose of the 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 is responsible for filing its own annual Form 990 with the IRS as discussed below.
- D. The ENA Finance Department will assist state councils with questions related to the group exemption process.

2. IRS FILING RESPONSIBILITIES

- A. Every state council has the responsibility to file an annual Form 990, Form 990-EZ or Form 990-N with the IRS for reporting financial activity. These forms are further explained in Section B.

The 990 forms can be complex and difficult to complete. It is strongly recommended that state councils engage a knowledgeable certified public accounting firm to prepare the filing. Another advantage of having the 990 forms professionally prepared is that the state council will have the CPA firm to provide support in the event the IRS has questions about 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 and grants; fundraising revenues; and any other revenues, even if some or all the funds are deposited in separate council or chapter accounts. Gross receipts should not be confused with net income or profit.
- i. Form 990-N – All state councils with annual gross receipts of \$50,000 or less must file a short form 990-N with the IRS. The IRS requires that a 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 Dec. 31, 2023, the Form 990-N must be electronically filed by May 15, 2024. There are no extensions available for Form 990-N.
- ii. Form 990 or Form 990-EZ – All state councils with gross receipts of more than \$50,000 must file Form 990 or 990-EZ. 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 copies of filings must be submitted annually to ENA Component Relations by Sept. 15. **If applying for an extension, state councils must plan accordingly to ensure that the IRS Form 990 or 990-EZ is filed prior to Sept. 15.**

- iii. Form 990-T – All state councils 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, or 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 out; 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 has unrelated business income, ENA recommends engaging a CPA firm to prepare the 990-T.

3. STATE FILING REQUIREMENTS

State councils 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 that your corporation remains in good standing in its state of incorporation.** Having a corporation is what protects state and chapter leaders from personal liability should there be a claim against the state council.

In most states, corporations must file an annual report to remain in good standing. This is not the same as the ENA annual report, it is 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 your state's secretary of state's office, department of corporations or similar entity in your state of incorporation. Your attorney can provide direction for the filing requirements in your state. There is usually a filing fee required with the form. Failure to file the report in a timely manner 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, the Illinois Secretary of State's

Office 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 review information on your state's government website to determine what requirements apply to your state or 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 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 or 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 or local taxes on hotels 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 should maintain a legislative network, such as an EN411 representative for each member of Congress within the state). This falls under the role of the Government Affairs Committee.

ENA distributes the monthly Washington Update newsletter, which covers legislative issues related to emergency nursing and care, to all ENA members.

CHAPTER 10 – PROFESSIONAL NURSING PRACTICE

It is the responsibility of the state council 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 should establish an ongoing Nursing Practice or Professional Issues Committee on the state and local level.

1. PROFESSIONAL LIAISONS

NYSCENA will strive to establish and maintain liaison with state professional organizations and agencies such as:

- A. State boards of nursing (NYS Board of Education)
- B. State nursing associations and state offices of specialty nursing organizations
- C. American College of Emergency Physicians
- D. Emergency medical services

CHAPTER 11– COMMUNICATION WITH MEMBERS

NYSCENA has the responsibility to provide communications updates and information to its membership. Communications should contain information regarding meetings, events and professional activities of the state council and chapters.

1. ENA BRAND CENTER

The ENA Brand Center is an online resource area for state 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 electronically. State councils must adhere to the License Agreement and guidelines established for membership list usage and email protocol. Guidelines are found in the ENA Brand Center. The License Agreement is located upon entering the reports electronically.

3. MICROSOFT 365 /OUTLOOK

ENA provides Microsoft 365 and Outlook email accounts for each officer position – president, president-elect, secretary, treasurer, and immediate past president). Each state council will have five officer Microsoft 365 accounts and one account for the state council to support effective communication with members, partners, vendors, and the public. These email addresses are designed to transition from one person to the next as new leaders are elected, thereby preventing loss of data or information during leadership transitions. State council officers are required to access and utilize their officer email accounts during their term in office. ENA will process the transition of account access annually.

CHAPTER 12- MEMBERSHIP

NYSCENA recognizes the critical role of the Emergency Nurse in the community at large. NYSCENA encourages emergency nurses, student nurses and nurses working in pre-hospital and associated emergency care delivery environments to join ENA and participate in New York State ENA as well.

1. MEMBER RECRUITMENT

- A. Formal contact must be made with new members to ensure their integration into the state council and local informal groups. Ongoing retention efforts are needed to encourage membership renewal.
- B. Before communicating with your state council 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. State/Chapter Portal Instructions

2. MENTORING

- A. The process of mentoring is essential to the future of NYSCENA. Mentoring and succession planning is expected for new or incoming officers, committee chairpersons and other representatives. Doing so strengthens the state council and contributes to growth and endurance.

CHAPTER 13 – MEETINGS AND EDUCATIONAL PROGRAMS

1. MEETINGS

- A. NYSCENA conducts four quarterly state membership meetings either virtually or in-person at centrally located sites.
- B. Meeting dates and times are planned during the strategic planning meeting of the BOD but may be adjusted as needed based on circumstances. The meeting schedule will be posted on the NYSENA.org website.
- C. Pre-registration for in-person meetings is required to ensure adequate planning for meeting space, meals, and lodging arrangements.
- D. Constant Contact notices will be sent to all NYSENA members announcing the meeting details and facilitating the pre-registration process.

- E. Council officers should use previous agendas and meeting minutes to prepare the upcoming agenda 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. NYSCENA will provide a minimum of 6 contact hours of emergency nursing education annually, either at state council meetings, conferences or events sponsored by the state council in conjunction with its members or other health care entities. ENA is accredited as an approver of continuing nursing education by the American Nurses Credentialing Center's Commission Accreditation. For Information on obtaining contact hours, contact ENA's Education Department at ENAU@ena.org.

CHAPTER 14 – GENERAL ASSEMBLY DELEGATION

The number of delegates from NYSCENA is determined by ENA. Any member can apply to be a delegate utilizing the Delegate Application form on the NYSENA.org website. Selection will be based on a point system (Checklist included on application form). Consideration of emerging members can be made by the BOD.

Each delegate must complete the education/orientation programs from State and National. If unable to complete, they may be replaced by an alternate.

Delegates will be reimbursed based on the budget determined by the BOD.

To be eligible for the full amount of the proposed reimbursement, the delegate must:

1. Be present for all sessions of the General Assembly. If unable to attend all sessions, reimbursement will be pro-rated to reflect the delegate's level of attendance (Delegates will sign-in prior to the start of each session).
2. Submit an expense form (including receipts for travel; 2 days of lodging; and any meals in addition to those provided at the General Assembly) to the Treasurer within 30 days after the end of the General Assembly meeting.

**Refer to General Assembly Standing Rules of Procedure*

CHAPTER 15 – STRATEGIC PLANNING

The NYSCENA Strategic Planning session is held in conjunction with State Officer and Board Orientation in the Fall. The national ENA plan is used as a guide to implement opportunities for the NYSCENA plan which will be presented to the general membership at the first meeting of the new year.