

WASHINGTON STATE BAR ASSOCIATION



Annual 2021 Fall Section Leaders Orientation

Monday, November 15, 2021 | 3:00 pm - 5:00 pm
Via [Zoom](#) | Meeting ID: 884 3648 1236 | Passcode: 932232
Zoom Conference Call Line Toll Free Option: (888) 788-0099

Your Guide for Effective Section Leadership

3:00 p.m.	Welcome & Introductions (See p. 3)	Kevin Plachy, <i>Director of Advancement</i> Julianne Unite, <i>Member Services and Engagement Manager</i>
3:15 p.m.	WSBA Overview & Updates (See pp. 5-14, 75)	Hon. Brian Tollefson, <i>WSBA President</i> Terra Nevitt, <i>Executive Director</i>
3:45 p.m.	Court Rules and WSBA Bylaws – Highlights for Sections (See pp. 15-32)	Lisa Amatangel, <i>Associate General Counsel</i>
4:00 p.m.	Sections Operations Best Practices and Other Policies (See pp. 33-38, 52-67, 69-74)	Carolyn MacGregor, <i>Sections Program Specialist</i>
4:10 p.m.	Legislative and Comment Policies (See pp. 39-45, 68)	Kevin Plachy, <i>Director of Advancement</i>
4:40 p.m.	Working with the Board of Governors <ul style="list-style-type: none">• <i>Role of BOG and Staff Liaison</i>• <i>Bringing matters before the BOG/meeting schedule</i> (See pp. 46-50)	Lauren Boyd, Matthew Dresden, Bryn Petersen, <i>Board of Governors Member Engagement Workgroup Members</i> Kevin Plachy, <i>Director of Advancement</i> Julianne Unite, <i>Member Services and Engagement Manager</i>
5:00 p.m.	Wrap-up/Adjourn	All

Your commitment as a section leader is valued and appreciated. Thank you for attending!

Photographs or video may be taken at this event and may be later published in online or print materials reporting or promoting this or other WSBA events. If you do not wish your image in a photo or video to be reused in these ways, you may opt out by leaving the event or turning off your camera. For general inquiries or more information, email sections@wsba.org.



ANNUAL FALL SECTION LEADERS ORIENTATION

Your Guide for Effective Section Leadership

Monday, November 15, 2021
3:00 p.m. – 5:00 p.m.

WELCOME

KEVIN PLACHY, DIRECTOR OF ADVANCEMENT
JULIANNE UNITE, MEMBER SERVICES AND ENGAGEMENT
MANAGER



AGENDA

- Overview & Updates: WSBA Mission, Structure of the Bar, Strategic Goals
- Court Rules and WSBA Bylaws - Highlights for Sections
- Section Operations Best Practices and Other Policies
- Legislative and Comment Policies
- Working with the Board of Governors
- Wrap-Up & Adjourn



OVERVIEW & UPDATES: WSBA MISSION, STRUCTURE OF THE BAR, STRATEGIC GOALS

HON. BRIAN TOLLEFSON, WSBA PRESIDENT
TERRA NEVITT, EXECUTIVE DIRECTOR



WSBA MISSION STATEMENT

The Washington State Bar Association's mission is to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice.

THE WASHINGTON STATE BAR IS...*

35,004 Active WSBA Members (Lawyers, LLLTs, LPOs)

41,888 total members



1000+

Members of standing committees, councils, boards, panels, task forces, & section leaders

15,713

Section

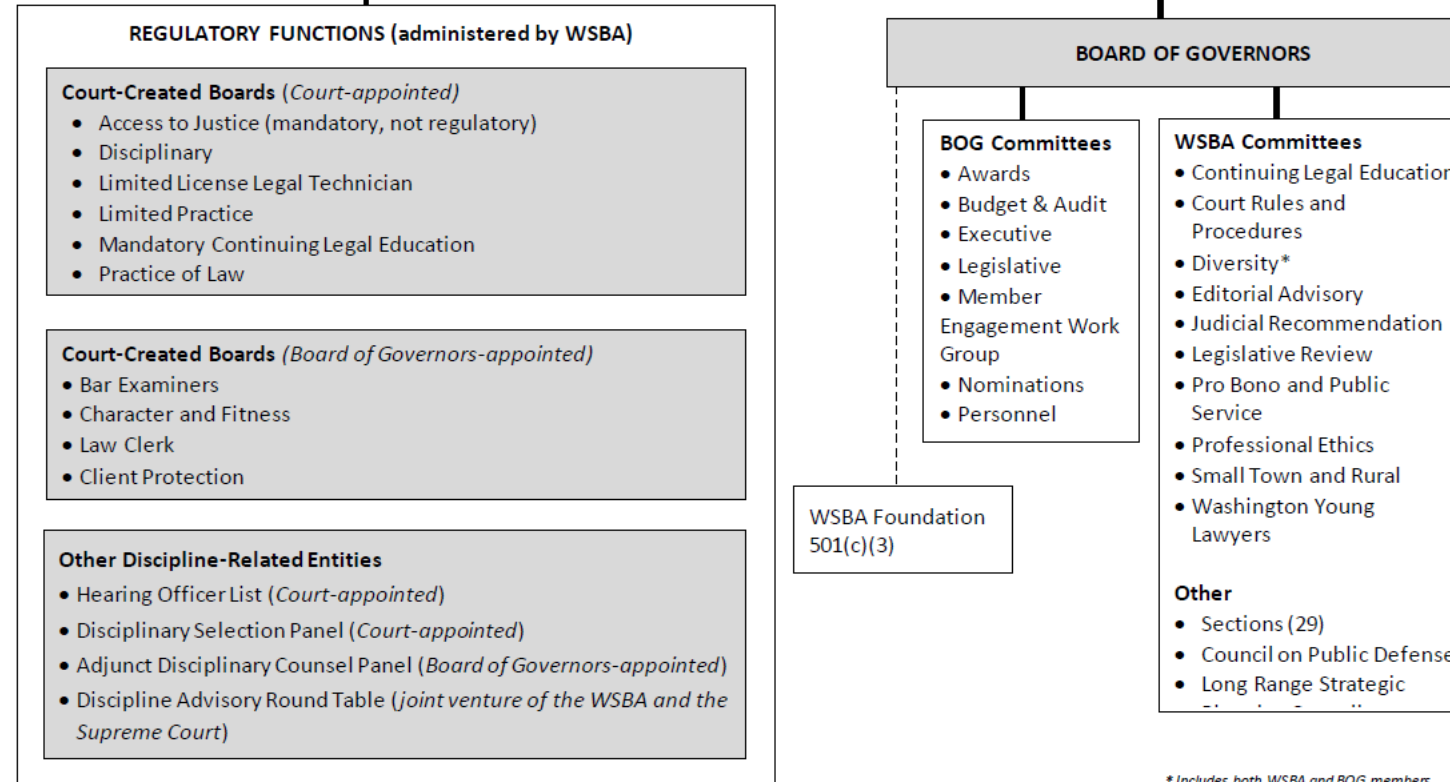
memberships (*approx. 10,000 unique section members*)

7,307

New & Young Lawyers

**As of Nov. 1, 2021*

WASHINGTON SUPREME COURT



WASHINGTON STATE
BAR ASSOCIATION

Entity Chart

WSBA operates under the delegated authority of the Washington Supreme Court to license the state's nearly 40,000 legal professionals

STRATEGIC GOALS

- Goal 1: To provide relevant and valuable resources to **help all of its members achieve professional excellence and success**, in service to their clients and public, and to champion justice.
- Goal 2: **To uphold and elevate** the standard of honor, respect and integrity among WSBA members in order to improve public confidence in the legal profession.
- Goal 3: **To promote** access to justice and improve public confidence, trust and respect of members of the public in our legal system and bar association
- Goal 4: **To promote** diversity, equity and inclusion in the legal system and profession.
- Goal 5: To manage the business of the State Bar Association in a **prudent, efficient and cost-efficient manner**.
- Goal 6: Foster an organizational environment and culture that **demonstrates a commitment to staff** and embodies the organizational mission and stated values of the WSBA.

Strategic Goals [Link](#)

U.S. SUPREME COURT DECISIONS

FREE ASSOCIATION	FREE SPEECH
<ul style="list-style-type: none">• States may constitutionally require membership to further legitimate interests in raising the quality of professional services even though the organization also engages in some legislative activity.• Association limited to funding group private expressive activities <p>Lathrop v. Donohue (1961)</p>	<ul style="list-style-type: none">• Compelled association and integrated bar justified by states' interest in regulating the legal profession and improving the quality of legal services.• The State Bar may constitutionally fund germane activities from mandatory dues. It may not, however, in such manner fund activities of an ideological nature which fall outside of those areas. <p>Keller v. State Bar of California (1990)</p>

SUPREME COURT WORKGROUP ON THE WSBA STRUCTURE (11/2018-9/2019)

- Workgroup analyzed the WSBA's structure in light of recent First Amendment and anti-trust case law, other recent state bar reorganizations, and the WSBA's administration of Supreme Court Boards.
- 11 member workgroup chaired by then Chief Justice Fairhurst
- Held eight public meetings (3 hours each)
- Issued final report and minority report

WORKGROUP RECOMMENDATIONS TO COURT

- Retain integrated bar structure
- Make no fundamental changes to six Supreme Court Boards administered by the WSBA
- Consider amending court rules to specify that the prohibitions in General Rule (GR) 12.2(c) apply to Court appointed boards
- Consider ordering the WSBA Board of Governors and staff to adopt and execute a thorough *Keller* interpretation when calculation all future *Keller* deductions
- Reexamine the Report and Recommendation from the WSBA Governance Task Force dated June 24, 2014
- Consider adding public member(s) to the WSBA Board of Governors

WASHINGTON SUPREME COURT RECOMMENDATIONS TO THE WSBA (SEPTEMBER 25, 2019)

- Retain the integrated bar structure
- Make no fundamental changes to the six court-created boards administered by the WSBA
- Review whether the prohibitions in GR 12.2(c) apply to Court-created boards administered by the WSBA
- Request, but not order, a thorough *Keller* calculation for the Court's review; and
- Reevaluated the composition of the Board including adding public members.

CASES FILED AFTER JANUS

5th Circuit-Mandatory Bars that engage in nongermane activity-unconstitutional

- Louisiana-Keller notice claim remanded. Inability to identify nongermane expenditure is constitutional violation.
- Texas-Mandatory bars that engage in any nongermane activity violate First Amendment right of free association. Injunction issued.

6th Circuit-Mandatory Bars that engage in germane activity only -constitutional

- Michigan-Mandatory bars that engage in germane activity only are constitutional. Cert. Petition filed 9/1/2021

7th Circuit-Pending

- Wisconsin (Jarchow), appeal dismissed, Cert. Petition denied 6/1/20 with two justices wanting to reconsider Keller
- **Wisconsin (Kastner), argued 1/15/21**

8th Circuit

- North Dakota, Cert. Petition denied 3/9/20; rehearing denied 5/4/20

9th Circuit-Pending

- Oregon (Crowe) – Free association claim remanded; Cert. Petition denied 10/4/2021
- Washington - cases dismissed 2017 and 2018

10th Circuit-Pending

- Oklahoma- Free association claim remanded. Broader free association claim not yet decided by US Supreme Court.

COURT RULES AND WSBA BYLAWS – HIGHLIGHTS FOR SECTIONS



LISA AMATANGEL, ASSOCIATE GENERAL COUNSEL

SELECTED COURT RULES AND BYLAWS

- 1) GR 12.2 – WSBA Purposes and Activities
- 2) GR 12.4 – WSBA Access to Records
- 3) WSBA Bylaws, Article VII - Meetings
- 4) WSBA Bylaws, Article XI - Sections

GR 12.2 - WSBA PURPOSES

WSBA carries out administrative responsibilities and functions

- Expressly delegated to it by GR 12.2 and
- Other Supreme Court rules and orders regulating the practice of law
- Including the purposes and activities in **GR 12.2 (a)** and (b)

WSBA ACTIVITIES

GR 12.2 (b) Specific Activities Authorized

- E.g., Sponsor and Maintain Sections – whose activities further these purposes, and
- Maintain a legislative presence – to inform members of new and proposed laws and inform public officials about bar positions and concerns.

ACTIVITIES NOT AUTHORIZED

GR 12.2 (c) – The WSBA will not:

- Take positions on issues concerning the politics or social positions of foreign nations;
- Take positions on political or social issues which do not relate to or affect the practice of law or the administration of justice;
- Support or oppose, in an election, candidates for public office

GR 12.4 - PUBLIC RECORDS

- Not Public Records Act or FOIA
- General Rule 12.4
 - Presumes public access
 - Applies to WSBA and its subgroups – including sections
- Public Records Officer and records request procedure at www.wsba.org

PUBLIC RECORDS AND SECTIONS

- All written communication with WSBA staff and records you give to or store with WSBA may be subject to disclosure
- This includes emails and other electronic records
- Section records that are “Bar records” are subject to disclosure

BAR RECORDS DEFINED

“Bar record” means “any writing containing information relating to the conduct of any Bar function prepared, owned, used, or retained by the Bar regardless of physical form or characteristics. Bar records include only those records in the possession of the WSBA and its staff or stored under Bar ownership and control in facilities or servers.” GR 12.4(c)(2)

“Writing” means “handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation in paper, digital or other format.”

IS THIS A BAR RECORD?

Yes, it's a Bar record if:

1. It contains information relating to the conduct of any Bar function; **and**
2. It is prepared, owned, used, or retained by the Bar; **and**
3. It is in the possession of the WSBA and its staff or stored under Bar ownership and control in facilities or servers.

NOT A BAR RECORD:

- A record prepared by a member of a section who is not a WSBA employee, if that record is solely in that person's possession, not WSBA's; **or**
- A record that the Bar would have to create that is not currently in its possession at the time of a request.

EXEMPTIONS

- Not all Bar records are subject to disclosure
- If an exemption applies WSBA generally will **not** produce the record in response to a request
- Frequent exemptions include records listed in GR 12.4 and records made confidential by the Rules for Enforcement of Lawyer Conduct (ELC)
- **Note:** GR 12.4 incorporates other exemptions and confidentiality provisions in, e.g., Rules of Professional Conduct (RPC), Admission and Practice Rules (APR), General Rules, and the state Public Records Act.

EMAIL BEST PRACTICES

- Be **mindful** about what you email to WSBA
- Do not mix “business” and “personal” content in a single email or email thread
- **Consider:** Is email the appropriate medium for your communication?
- Beware of public disclosure requirements in your work setting

EMAIL RETENTION

- First (or only) WSBA staff person in “to” line on multi-recipient email from outside WSBA is responsible for handling it within WSBA’s policies, and destroying it when eligible for destruction – **not** Section member
- Retention period is determined by content, not by method of communication
- WSBA sender of email is responsible for correct handling – **not** Section member

WSBA BYLAWS – ARTICLES VII AND XI

Article VII - Meetings

- WSBA Bylaws, not OPMA
- Transparency for members and public

Article XI - Sections

ARTICLE VII - OPEN MEETINGS POLICY

- **Meeting** = any meeting of a Bar entity at which action is contemplated
- **Action** = transaction of official business “including but not limited to receipt of member information, deliberations, discussions, considerations, reviews, evaluations, and final actions”
- **Schedule & contact information** made reasonably available by the Bar
- **Executive Session** (Art. VII.B.7.c.) can’t exclude Bar staff or BOG liaison

OPEN MEETINGS, CONTINUED

- **Minutes** – recorded and open to public inspection (excluding sub entities unless specifically authorized to take final action for the entity)
- **No secret ballots** (generally)
- **Open and Public** (unless Executive session) – in person, by videoconference or teleconference
- **Exception**: Executive Committee meeting about legislation can be by email (Bylaws XI.F.2)

ARTICLE XI - SECTIONS

A. Designation: “Sections are entities of the Bar created and tasked to carry on the work of the Bar and further their purposes as defined in individual section bylaws. . . .”

E. Bylaws and Policies: “Sections are subject to all Bylaws, policies, and procedures. Each section must have bylaws consistent with the Bar Bylaws. . . .”

Note: BOG adopted - and Supreme Court now reviewing - proposed changes to C. Membership permitting sections to allow inactive members to be voting section members.

OGC SUPPORT

Bylaw Amendments:

- Review or assist with drafting
- Compliance with Section bylaws and WSBA policies
- Guidance re BOG approval process

Contract Review

Newsletter Review

Other Services/Support as needed

THANK YOU!

SECTION OPERATIONS BEST PRACTICES AND OTHER POLICIES

CAROLYN MACGREGOR, SECTIONS PROGRAM SPECIALIST



KEY POINTS - EXPENSE AND REIMBURSEMENT POLICY

- ✓ As a steward of member funds, WSBA asks for employees and volunteers to help save costs.
- ✓ WSBA will reimburse out-of-pocket expenses incurred in connection with WSBA business or meetings that are: (1) **reasonable**, (2) **necessary**, and (3) **appropriately documented**.
- ✓ WSBA will not reimburse expenses that are reimbursed from another source.
- ✓ Provide a completed expense report with detailed/itemized receipts (no alcohol) → should show *who* paid.
- ✓ Reimbursements available via check or direct deposit.
- ✓ Gifts, e.g. awards, plaques, gift cards, etc., for volunteers in acknowledgement of service are reimbursable up to \$100.
- ✓ Encourage virtual meetings whenever feasible to accomplish [...] section work.
- ✓ WSBA will reimburse the lesser of coach-economy airfare or auto mileage.

WSBA AND SECTION LOGO USE

WSBA logos and graphics are continually updated. Any new use in outward-facing materials requires WSBA review process prior to use.

- Allow minimum of one week for review of flyers, plaques, and other materials.
- Terms of use may necessitate a WSBA signed written letter of agreement (LOA) or memorandum of understanding (MOU).

CONTRACTS AND OTHER AGREEMENTS

Agreements among entities (internal and/or external) should be clearly defined and memorialized.

- Contract: outlines conditions of service and payment
- Letter of Agreement (LOA): describes an exchange of services or goods
- Memorandum of Understanding (MOU): outlines the specifics of a fiscal sharing arrangement

Important note: WSBA staff must review and sign all agreements. The process for review and signature approval may take 10 business days or more.

LIST SERVE TIPS FOR MEMBER ENGAGEMENT

Section list serves can be a significant member benefit, especially when fully utilized. To encourage maximum benefit, section leaders can:

- Model professional list serve protocol.
- Engage members through posing relevant questions or posting articles.
- Announce section activities and CLEs.
- Share info about related events and CLEs outside of section.
- Direct members to updates/new items on section webpage.

ADDITIONAL RESOURCES

[Volunteer Toolbox](#)

This toolbox is a collection of links, documents, and videos with information useful for WSBA committee, board, and section leaders. You will find resources and best practices for communicating with members; offering opinions and recommendations on relevant state legislation; promoting diversity, equity, and inclusion; planning your budget; and running effective meetings, events, and CLE opportunities.

LEGISLATIVE AND COMMENT POLICIES

KEVIN PLACHY, DIRECTOR OF ADVANCEMENT



TOP FIVE THINGS TO KNOW ABOUT WORKING WITH WSBA ON LEGISLATIVE ISSUES

1. WSBA policies regarding Sections' ability to comment on legislation and court rules remain the same as last year.
2. WSBA's legislative activity must undergo a GR 12.2 analysis, which only allows positions on political or social issues that "relate to or affect the practice of law or the administration of justice."
3. Your section will receive bill referrals from WSBA. It's helpful to have a legislative liaison for your Section (ideally a member of your Executive Committee) to receive and respond to bill referral emails.
4. Your Executive Committee should be involved if your Section intends to participate in legislative activity. Public comments on legislation and/or court rules require a vote of your Exec Committee.
5. When in doubt, contact Sanjay! sanjayw@wsba.org or (206) 733-5903.

WSBA COMMENT POLICY

Governs section authority to publicly comment on state and federal court rules and legislation, and clarifies when Sections can so comment.

“Comment” means to

- take a position (e.g., express support, concerns or opposition) with or without accompanying statements explaining the position, and
- provide input (e.g., suggested amendments, recommendations or analysis) without taking a position.

WSBA COMMENT POLICY

Sections are authorized to appear before or otherwise publicly comment on legislation to the Legislature or Congress, or a committee of the Legislature or Congress, or to publicly comment on any state proposed rule change pursuant to Washington Supreme Court General Rule 9(f), or to publicly comment on any federal proposed rule change, **upon the following conditions:**

BOARD OF GOVERNORS AUTHORIZATION REQUIRED

MUNICIPAL

- City Matters
- County Matters

FEDERAL

- Court Rules
- Legislation
- Executive Orders
- Admin Rulemaking
- Int'l Treaties

OPPOSES BOARD POSITION

- Board Decision
- Board Policy
- Board Leg. Comm.
- Board GR 12

POSITION ON BEHALF OF WSBA

- Require Board vote at meeting

APPEAR BEFORE OR COMMENT TO LEGISLATURE OR LEGISLATIVE COMMITTEE



**75% Exec. Committee
determine matter
authorized by GR 12**

**75% of Exec
Committee agree with
comment**

**Seek authorization
from Leg. Affairs
Manager and follow
advice**

SUPPORT OR OPPOSE LEGISLATION - ADDITIONAL STEPS



WORKING WITH THE BOARD OF GOVERNORS

BOARD OF GOVERNORS MEMBER ENGAGEMENT WORKGROUP
REPRESENTATIVES – LAUREN BOYD, GOVERNOR DISTRICT 3;
MATTHEW DRESDEN, GOVERNOR DISTRICT 7; BRYN PETERSON,
TREASURER AND GOVERNOR DISTRICT 9

KEVIN PLACHY, DIRECTOR OF ADVANCEMENT

JULIANNE UNITE, MEMBER SERVICES AND ENGAGEMENT
MANAGER



BOARD OF GOVERNORS (BOG)

The Board of Governors is the WSBA's governing body directed by the Washington Supreme Court to determine the general policies of the Bar and approve its budget annually. The Board consists of the president, president-elect, immediate past president, members elected from each of the state's congressional districts and three at-large members.

BOG OFFICERS

- President: Hon. Brian Tollefson
- President-Elect: Daniel D. Clark
- Past President: Kyle Sciuchetti
- Treasurer: Bryn Peterson

BOG AT-LARGE MEMBERS:

- Hunter M. Abell (2019-2022)
- Alec Stephens (2021-2023)
- Jordan Couch (2021-2024)

BOG REGIONAL MEMBERS

- Governor District 1: Sunitha Anjilvel (2021-2024)
- Governor District 2: Carla J. Higginson (2018-2022)
- Governor District 3: Lauren Boyd (2020-2023)
- Governor District 4: Daniel D. Clark
- Governor District 5: Francis Adewale (2021-2024)
- Governor District 6: Brett A. Purtzer (2020-2023)
- Governor District 7 North: Matthew Dresden (2020-2023)
- Governor District 7 South: Serena Sayani (2021-2024)
- Governor District 8: Brent Williams-Ruth (2020-2023)
- Governor District 9: Bryn Peterson (2019-2022)
- Governor District 10: Thomas A. McBride (2019-2022)

WSBA BOARD OF GOVERNORS MEETING SCHEDULE AND PROCESS FOR AGENDA ITEMS

- *Board of Governors Executive Committee Meetings*
- *Board of Governors Meetings*
- *Board of Governors Special Meetings*
- *All Board meetings have agenda and materials deadlines in advance of each meeting.*
- *Per WSBA Bylaws, Board of Governors meetings are subject to Open Meetings Policy and Robert's Rules of Order*

[WSBA Board of Governors webpage](#)

[2021-2022 Board of Governors Meeting Schedule](#)

Video link - [Working Together: The Board of Governors and Volunteers](#)

ROLES OF THE LIAISONS

Board Liaison:

- Inform entity of Board activities
- Attend meetings
- Assist with outreach & recruitment
- Assist when presenting to the Board

Staff Liaison:

- Advise
- Manage budget
- Provide expertise
- Connect to WSBA resources
- Administrative support

Thank you!

Sections are important partners in promoting the WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice.



WASHINGTON STATE B A R A S S O C I A T I O N

Fiscal Policies and Procedures Manual (excerpts relevant to Section Leaders*)

Chapter 6: Expenses	44
General Expense Reimbursement Policy	44
Travel Expenses	45
Lodging/ Hotel Accommodations	46
Meal Expenses	46
Purchase of Alcohol for Bar Functions	47
Expense Policies: WSBA Officers and Board of Governors	50
Expense Policies: WSBA Executive Director	51
CLE Speakers/Program Participants Expenses	52
WSBA Credit Cards	53
Functional Accounting/Allocation of Indirect Expenses	53
Chapter 10: Sections.....	63
Overview of Section Funds	63
Executive Committees' Fiscal Responsibility	64
Section Budgets.....	64
Monthly Financial Reports	64
Section Revenue	64
Interest Earned on Section Fund Balances.....	64
WSBA CLE and Programs Presented in Partnership with Sections	64
Per-Member Charge	65
Expenses in Excess of Annual Budget	65
Expense Policies for WSBA Sections	66

* View the [full WSBA Fiscal Policy](#).

Chapter 6: Expenses *(updated by the Board of Governors on July 23, 2016)*

I. GENERAL EXPENSE REIMBURSEMENT POLICY

WSBA depends upon and values the time and talent of its employees and volunteers. As a steward of member funds, WSBA asks for employees and volunteers to help save costs. **WSBA will reimburse: (1) reasonable, (2) necessary, and (3) appropriately documented, out-of-pocket expenses incurred in connection with WSBA business or meetings, as set forth herein.**

A. Scope

This policy applies to all employees and volunteers while engaged in authorized WSBA work, including, but not limited to: the President, President-elect, and Immediate Past-President; Board of Governors; Board of Governors-elect; board, committee, task force, council, and panel members; section officers, executive committees and members; and invited guests. Any items not included herein deemed necessary to conduct the WSBA's business, or that deviate from these policies due to extenuating circumstances, may be approved by the WSBA Treasurer or the Executive Director in accordance with the WSBA Fiscal Matrix.

B. Liability

The financial liability of the WSBA to any board, committee, task force, council, panel or section is limited to the funds budgeted for it in the current approved budget of the WSBA. If any volunteer, board, committee, task force, council, panel or section (or any one of its members): (1) incurs a liability that is greater than the funds budgeted or otherwise approved; or (2) incurs a liability in excess or outside of the amounts allowed by this policy, such liability may be the personal obligation of the individual responsible for incurring or authorizing the liability.

C. Policy Exceptions

- WSBA ABA Delegate expenses shall be reimbursed up to a fixed amount set each year during the budget process.
- Certain expenses of WSBA Officers, Board of Governors, and the Executive Director shall be reimbursed in accordance with "IV. Expense Policies: WSBA Officers and Board of Governors" and Section "V. Expense Policies: WSBA Executive Director", *infra*.
- Section executive committees may use their discretion: (a) to use section funds to cover group meal expenses for one guest per section member attendee at section events open to all section members, at executive committee retreats, and at speaker or award dinners; and (b) to pay or reimburse a speaker or award recipient and guest for travel, meals, and lodging in accordance with WSBA expense policies.

D. General Guidelines for Reimbursement Requests

1. WSBA will not reimburse expenses that are reimbursed from another source.
2. WSBA will not reimburse expenses incurred by spouses, domestic partners or guests (hereafter collectively referred to as "guest" or "guests", except as identified in Section I.C above. However, WSBA will reimburse for double accommodation (as compared to a single).
3. In accordance with IRS requirements, any person seeking reimbursement from WSBA shall submit a signed, dated WSBA Expense Report, supported by detailed receipts. In the absence of a detailed receipt, up to \$75 may be reimbursed for an expense by completing an Expense Affidavit Form.
4. All WSBA Expense Report forms and receipts must be submitted within 60 days of incurring the expense;

with the exception that expenses incurred in September must be submitted within 30 days after WSBA's September 30 fiscal year end (by October 30). Reimbursement requests for expenses incurred in the prior fiscal year submitted after October 30th of the following fiscal year will not be paid unless approved by the Executive Director and Chief Financial Officer.

E. Travel Expenses

1. Volunteers (updated and approved by the Board of Governors on March 8, 2018):

WSBA encourages virtual meetings whenever feasible to accomplish board, committee, task force, panel, council and section work. Reimbursement of travel expenses to board, committee, task force, council, panel and section members residing out of state to attend their meetings is limited to the approximate cost of in-state travel¹.

2. WSBA Employees:

Employees must have prior authorization, from their supervisor or inherent in their job description, to incur travel, lodging, and meals expense on the job. Any costs beyond Seattle-Metropolitan area mileage (King, Pierce, and Snohomish Counties) related to attending Board of Governors meetings shall be pre-approved by the employee's director. All overnight stays at a Board of Governors meeting shall be approved by the Executive Director. For additional terms, see "III. Additional Employee Expense Policies".

F. Transportation

Subject to Section I.E, WSBA will reimburse transportation costs based on the limits set forth below. WSBA will not reimburse for lodging *en route*, and will only reimburse for the lesser cost of coach-economy airfare. Reimbursement for out-of-state meeting travel is limited to the approximate cost of in-state travel (the cost of traveling from the nearest Washington border).

1. Personal Autos: Mileage will be reimbursed at the IRS Standard Mileage Rate in effect at the time of travel. *Carpooling is encouraged.* Damage to personal autos while being used on WSBA business is not covered because a portion of the mileage reimbursement is intended to defray the insurance cost to the individual. Fines for traffic violations are also not reimbursable.
2. Rental Cars: Rental cars may be used only when economical compared to other modes of local transportation or if local transportation is nonexistent. Rental charges should be net of any discounts and will be limited to the rental cost of compact or standard-size cars.
3. Ground Transportation: WSBA will reimburse ground transportation, parking costs and tolls. WSBA will reimburse longer term airport parking at the lower of actual parking costs or an airport shuttle to/from the traveler's home.

¹The approximate cost of in-state travel is deemed to be the cost of traveling from the nearest Washington border. For example, a member traveling from California would be reimbursed for the lesser of either (a) the mileage from Vancouver, WA; or (b) a flight from Portland, Oregon.

4. Airfare: WSBA will only reimburse coach/economy-class airfare, which should be booked well in advance of travel to obtain lowest possible fares. WSBA reserves the right not to fully reimburse for travel booked less than two weeks in advance of travel. WSBA will not reimburse for use of frequent flyer coupons or air miles. Use of private airplanes is permitted; however, reimbursement is limited to an amount not to exceed coach-class airfare on a commercial air carrier, purchased not less than two weeks in advance of travel, for the same or substantially similar route. WSBA will pay a cancelled airfare if it cancels a meeting. Airfare change fees will be paid for changes in a meeting schedule. *Reimbursement receipts for airline travel must include name of passenger, credit card used for payment, confirmation that flight was paid in full, date of flight, and departure and destination locations. Credit card statements and cancelled checks are not acceptable.*
5. Other: Reimbursement for any other method of travel will be reimbursed only in an amount that would have been payable had the most economical method of travel been used.

G. Lodging/Hotel Accommodations

WSBA will reimburse hotel/motel accommodations up to \$175 per night (\$200 in Seattle) plus taxes. With respect to out of state conferences, WSBA will reimburse hotel accommodations at the advertised conference hotel rate. If no lodging below the applicable limit is available or convenient in the area of the stay, department directors may approve reimbursements above the applicable per night limit. WSBA will not reimburse for incidental expenses such as entertainment, personal phone calls, etc. *Reimbursement receipts must include name/location of hotel, guest name(s), date(s) of stay, and breakdown of charges for lodging, meals, telephones, and incidentals.*

H. Meal Expenses

1. WSBA will reimburse meal expenses, including gratuity. WSBA will not pay or reimburse for alcohol purchases (see Section II. Purchase of Alcohol for Bar Functions). The WSBA will reimburse up to \$18 for breakfast, \$19 for lunch, and \$34 for dinner. If a person is traveling all day (for all three meals), he/she may combine the allowances set forth above into one per diem amount and reallocate the per-meal allowances as desired (e.g., spend more on lunch and less on dinner).
2. If a meal is provided as part of a meeting or conference, no reimbursement will be made for substitute meals.

I. Expenses Other Than Travel/Transportation, Lodging, and Meals

1. Office Expenses: Despite use of services available through the WSBA office, volunteers may occasionally use their own resources to conduct WSBA business. Where practical, volunteers are expected to absorb, without reimbursement, minor expenditures. However, to the extent that cost records are available to document specific out-of-pocket expenses, such as telephone calls and postage, reimbursement may be made. Expenses for photocopying and facsimile use will be reimbursed at rates set by the WSBA². No reimbursement will be made for office services not detailed by this policy (for example, voice mail charges, telephone connections, etc.). No reimbursement will be made for personnel costs or professional services without specific advance authorization.

² Photocopying charges will be reimbursed at the actual out-of-pocket expense up to 15 cents a page. For faxes, the WSBA will reimburse the lesser of (a) the actual cost to send the fax; (b) up to 25 cents per page; or (c) up to \$5 per transmission. Appropriate documentation detailing the number of pages, fax recipients, etc. is required. The WSBA will reimburse for the telephone costs associated with long distance fax calls if detailed cost records are available.

2. Gifts/Awards: WSBA will reimburse costs (up to \$100) for the purchase of gifts, plaques or similar items recognizing an individual's extraordinary volunteer service to the WSBA and/or its component parts. Gifts from volunteers to WSBA employee are prohibited except for *de minimis* or token appreciations (up to \$50). All employee liaisons to boards, committees, task forces, councils, panels or sections should make sure the group is aware of this policy.
3. Miscellaneous: Reimbursement for expenses not otherwise described by this policy may be allowed when reasonable, necessary, appropriately documented, explained, and approved by the Executive Director or WSBA Treasurer in accordance with the Fiscal Matrix.

II. PURCHASE OF ALCOHOL FOR BAR FUNCTIONS

The WSBA prohibits the use of WSBA funds to purchase alcoholic beverages.

- A. WSBA will not pay for or reimburse alcoholic beverages purchased by volunteers or employees as part of a meal. Such purchases shall be segregated from meal expenses and paid for by the individual ordering them.
- B. Alcoholic beverages may be served at WSBA functions, as long as they are: (1) paid for with personal funds (e.g. no host bar), or with non-WSBA funds raised for that purpose; (2) paid directly to the vendor; and (3) served by a licensed bartender.

III. ADDITIONAL EMPLOYEE EXPENSE POLICIES

A. Weekend Work

Working on a weekend is treated like any other workday. Meals, daycare, etc. will not be reimbursed. However, in some circumstances, employees may be reimbursed for parking if they are required to work on a weekend (see "Private Auto- Parking" policy below).

B. Transportation

1. Rental Cars: Car rental requires pre-approval of a department director, and may be used only when economically practical compared to other modes of local transportation or if local transportation is nonexistent. Rental charges should be net of any discounts and will be limited to the rental cost of compact or standard-size cars. It is helpful to rent the car in the name of the WSBA. However, the WSBA's insurance policy contains an endorsement which extends coverage for damage to rental cars even if they are rented in an individual's name as long as they had permission from the WSBA and they are on WSBA-related business (the endorsement is intended to fill in the gaps where someone doesn't or can't rent the car in the WSBA's name). The WSBA will not pay for additional insurance coverage; the renter should decline coverage when renting in the WSBA's name.
2. Private Auto – Parking: Employees who purchase a monthly parking space are eligible for daily parking reimbursement at a prorated rate (1/21 of the monthly parking cost) on days they are required to use their vehicles for business. Employees who normally take public transportation but occasionally need their car for work may be eligible for reimbursement of actual parking costs. This option is expected to be used only occasionally and may apply regardless of whether the employee returns to the WSBA at the end of their work day. In addition, employees whose work assignments temporarily require substantial after-hours and weekend time in the office may request reimbursement for parking, subject

to department director approval. Examples of such situations include the following: hearings; bar exam preparation; committee, section, or board meetings; or other projects.

3. Taxi Rides: As part of the Metro Area FlexPass program, employees who have a FlexPass and use an eligible method of transportation to work may use a taxi to get home if they meet certain emergency criteria. See the Human Resources Department for details. Directors may authorize a WSBA-paid taxi ride home in extenuating circumstances.
4. "Advances" For Travel or Expenses: The Executive Director, upon a director's recommendation, may approve travel advances. Requestors should allow sufficient time to prepare the check.

C. Meals

1. With Volunteers: Picking up the tab for lunches with volunteers outside of regular meetings should be done with caution because of consistency, fairness, and appearances. Director approval is required. Any such expenses should be charged to the committee or function budget.
2. "Buddy" Meals: Employees assigned to be the "buddy" of a new employee may take the new employee to lunch. Moderately priced lunches (around \$20 per person) should be the norm.

D. Professional License Fees

WSBA will reimburse an employee or directly pay for fees associated with professional licenses that the employee legally must have to perform his/her job at the WSBA, or which the Executive Director determines are in the interest of the WSBA for the employee to have. This includes, for example, WSBA licensing fees (but not section membership fees) for attorneys whose positions require a license to practice, the State Board of Accountancy licensing fees for CPAs, and the Department of Health licensing fees for LAP psychotherapists. Such reimbursements/payments are prorated for new employees based on the calendar year and date of beginning work at the WSBA, as follows:

Month	% Reimbursed
January	100%
February	92%
March	83%
April	75%
May	67%
June	58%
July	50%
August	42%
September	33%
October	25%
November	16%
December	8%

E. Professional Liability Insurance

WSBA reimburses Lawyers Assistance Program employees for the cost of professional liability coverage for their activities conducted pursuant to their employment with WSBA. An employee who leaves WSBA employment during the insured period must refund to the WSBA that portion of the reimbursement covering any insured period after WSBA employment ends.

F. Employee Membership Dues

WSBA may reimburse or pay membership dues for employees to belong to local, state, or national organizations, subject to director approval and budget constraints.

G. Employee Cell Phone Expense Reimbursement Policy

This policy covers the reimbursement policies and procedures for business use of employee-owned cell phones.

A. Personal Cellular Phone Reimbursement – Ongoing Basis

A person who qualifies for a WSBA issued cell phone (based on their job duties) but chooses to use his/her personal cellular phone for WSBA business may be authorized to seek reimbursement in lieu of being issued a WSBA cellular phone as long as:

- a. The director and user agree on a fair and equitable way to allocate the charges between WSBA and the user based on cost or time spent on WSBA calls vs. personal calls (Note: Permanent users can be reimbursed for charges based on unlimited minute plans); and
- b. The appropriate director approves such arrangements in writing.

The employee shall submit a Check Request or Expense Report, along with a copy of his/her cell phone bill showing the charges and specific WSBA-related calls. WSBA cellular phone bills shall be charged to the appropriate cost center (department telephone expense) on the Check Request.

B. Personal Cellular Phone Reimbursement – Occasional Basis

Employees who occasionally incur cell phone charges for WSBA-related business on a personal cell phone are authorized to submit an expense reimbursement if:

- a. The use of phone was *necessary* for the performance of job duties; and
- b. The personal cell phone plan is such that cell phone owner is actually charged for the WSBA calls and the cost of WSBA-related calls are easily determined as follows: (a) charges are based on per minute charge; or (b) a flat fee is charged for an allotted number of minutes; a per-minute charge applies to minutes beyond the allotment; and the WSBA call(s) resulted in the owner going over the allotted minutes.

No reimbursement for occasional WSBA-related calls where plan charges are based on unlimited usage (WSBA will not pay a percentage of the total monthly fee). The employee shall submit a Check Request or Expense Report, along with a copy of their cell phone bill showing the charges and specific WSBA - related calls. WSBA cellular phone bills shall be charged to the appropriate cost center (department telephone expense) on the Check Request.

H. Employee Parties and Celebrations

1. Generally, events in which all employees are invited to participate, or were approved by the Executive Director and the directors in advance, are paid by the WSBA. These include:
 - Activities Committee events (e.g., annual holiday party, monthly birthdays, R.A.P, etc.);
 - Lunch on records clean-up days;
 - Refreshments for all-employees meetings; and
 - Executive Director's purchase of treats for the entire employees for a special occasion.
2. Examples of where the WSBA *will not pay* include (any exceptions to this must be approved in advance by the Executive Director):
 - Personal celebrations like showers for weddings or babies;
 - Flowers for personal events, like illness or death in the family; and
 - Going-away luncheons or gifts.

I. Employee Development Budget

Each director is given an annual Employee Development budget, with sole discretion to use Employees Development funds reasonably for team building items such as employee retreats or activities, department meetings, meals or snacks, coffee or lunches with employees, and tokens or small gifts of appreciation for employees.

IV. EXPENSE POLICIES: WSBA OFFICERS AND BOARD OF GOVERNORS

The officers and members of the Board of Governors (including sitting and newly elected officers and Governors) are fiduciaries of WSBA and ambassadors to WSBA boards, committees, task forces, councils, panels and sections; to local and specialty bar associations in Washington State; and to other related groups or officials. It is expected that WSBA officers and governors will incur certain expenses in furtherance of this responsibility, and will comply with the expense policies of the WSBA, with the following exceptions:

A. Guest Meal Expenses

Individual meals for a guest of an officer or governor may be reimbursed when no group meal is provided (up to the limits set forth in the "Meal Expenses" section of the General Expense Reimbursement Policy). Separate lodging/rooms and transportation costs will not be reimbursed.

B. Officer and Governor Attendance at Law-Related Events

From time to time WSBA officers and governors are invited to attend a ticketed, non-educational event sponsored by an outside organization. Usually, these invitations come from local or specialty Bar Associations in the state of Washington, or a similar national organization having a local meeting, or other law-related organizations. The primary purpose of the event may be to raise funds for the organization, or it may be social or networking occasion.

The Board affirms its role as a statewide organization to reach out to these interest groups, to encourage and support other Bar Associations and law-related organizations, to further the understanding of the activities and purposes of the WSBA, and to foster collegiality among its members and goodwill between the Bar and the public; in a fiscally prudent manner.

To this end, WSBA will annually reimburse expenses incurred for group registration events as follows:

	Statewide Events	Local and Specialty Bar Events	Significant County Bar Events
Officer	yes	up to 8	yes
Governor	yes	up to 6	In Governor's home district

The Executive Director may approve exceptions to these limits. WSBA reserves the right to request reimbursement for cancellations to group registration events.

C. Officer and Governor Travel to and Attendance at National/Regional Events *(Section C.1 updated and approved by the Board of Governors on January 18, 2019)*

Educational, training, or networking events for officers and/or governors are approved as part of the budget process based on the educational/networking value. Examples include the Bar Leaders Conference, Western States Bar Conference, American Bar Association annual or mid-year meetings, or meetings of the National Council of Bar Presidents.

The following policy has been adopted by the Board of Governors:

1. Officer Conferences

The President and President-elect, and Treasurer may attend two national conferences and the Western States Bar Conference. The President and President-elect may also attend the Northwest Bar Leaders meeting.

2. Governor Conferences

Governors may attend one national or regional conference during their term of service on the Board of Governors.

V. EXPENSE POLICIES: WSBA EXECUTIVE DIRECTOR

The Executive Director is an ambassador of WSBA to WSBA boards, committees, task forces, councils, panels and sections; to local and specialty bar associations in Washington State; and to other related groups or officials. It is expected that the Executive Director will incur certain expenses in the furtherance of this responsibility. The Executive Director shall comply with the expense policies of the WSBA, with the following exceptions:

A. Guest Meal Expenses

Individual meals for a guest will be reimbursed only at Board of Governor functions when no group meal is provided (up to the limits set forth in the "Meal Expenses" section of the General Expense Reimbursement Policy). Separate lodging/rooms and transportation costs will not be reimbursed.

B. Attendance at Law-Related Events

The Executive Director shall be reimbursed for attendance at law-related events when he/she is attending in his/her official capacity.

C. Travel

Reimbursement will be made for travel costs (transportation, lodging, meals and incidentals) to other bar associations when the purpose of the trip is to meet with another bar's Executive Director or elected official(s) for the purpose of furthering WSBA business. This would include local and specialty bar associations in Washington State, and unified or voluntary bar associations in other states. The Executive Director is also reimbursed for attendance fees and travel and lodging expenses to attend work-related educational seminars, such as, but not limited to, American Bar Association, Western States Bar Conference, Bar Leaders Institute, and the National Association of Bar Executives.

D. Meals

WSBA will reimburse meal expenses of the Executive Director and any WSBA or Washington State elected or appointed official(s) when the purpose of the meal is for the Executive Director to conduct WSBA business with the official(s). This would also include Washington state local and specialty bar elected or appointed officials.

E. Review of Payments to Executive Director

At least quarterly, the Treasurer shall review the payments made to the Executive Director (including salary, benefits, credit card charges, and reimbursements). The Budget and Finance Manager prepares a quarterly report for the Treasurer to review and sign.

VI. CLE SPEAKERS/PROGRAM PARTICIPANTS EXPENSES

In general, reimbursements to speakers and program participants shall be reimbursed according to the WSBA guidelines. However, with prior approval of the Executive Director, W S B A may approve reimbursements for lodging and meal expenses above the WSBA rates, as supported with appropriate receipts.

VII. ACCOMMODATION FUND

A. Purpose

The WSBA Accommodation Fund and Procedures are established to support the WSBA Accessibility Policy and ensure reasonable accommodation to members' participation in WSBA services, programs and events. Accommodation for services, programs and events is available to all members with disabilities. Reasonable accommodation includes such accommodation as sign language interpretation, sound enhancement, or other accommodation requested by members wishing to participate in WSBA services, programs and events.

B. Procedures

Persons should request accommodation through WSBA employees organizing the event (Organizer). The request should describe the event or series of events and the accommodation requested. Dialogue with the person requesting accommodation may be necessary to assure the most appropriate accommodation. All accommodation requests should be made as far in advance as possible, at least two weeks in advance of the event is strongly recommended to allow the best accommodation possible. The Organizer will review the request and outline the reasonable accommodation available. Reimbursement requests or pay-ahead service requests will be handled by the Organizer to ensure privacy. Should the request be beyond the expertise of the Organizer, even after consultation with Human Resources, outside experts will be consulted.

C. Other

The Accommodation Fund is intended primarily for use by WSBA members — other resources are available for WSBA employee accommodation and the Accommodation Fund is not intended to cover other overall accessibility accommodation which are budgeted for separately. The Accommodation Fund is not intended to cover facility or general accommodation needs. These matters will be handled by employees working with the facility at which the meeting or event is to be held.

D. Funding

The amount of funding available for accommodation will be set annually as an estimate of need in the budget process but may be modified by the Budget and Audit Committee if further needs arise to assure accommodation. The Organizer shall work with the Chief Financial Officer to prepare a request for increased funding which will be considered by the Budget and Audit Committee at its next meeting. In time sensitive circumstances the Executive Director can preliminarily approve a request which exceeds the Accommodation Fund, so long as the funds are available within the current fiscal year budget, subject to the Fiscal

VIII. WSBA CREDIT CARDS

Each department director and some employees who frequently incur travel expenses (e.g., investigators) are issued individual WSBA corporate credit cards ("card holder") to cover WSBA business expenses only; personal charges are not allowed. An exception is if the charge contains personal expenses beyond the WSBA limit, in which case the card holder shall submit a check to Accounting with the credit card bill. All charges on a WSBA credit card must be supported by appropriate detailed receipts.

Card holders may authorize their employees to use their credit card for business expenses. However, the card holders remain responsible for all charges made using their credit card; specifically, that all charges comply with WSBA policies, are made within the delegated budget authority, and are coded to the proper general ledger account.

Each card holder must approve the monthly statement for his/her credit card. The monthly statement, along with detailed receipts and general ledger coding information, shall be submitted to the A/P Bookkeeper within 10 days of the end of the month.

Employees who support the WSBA's conference rooms and CLE Conference Center may be issued credit cards for the purpose of purchasing office supplies, food service, kitchen supplies, etc. in order to efficiently and cost-effectively manage the conference rooms and provide support to employee meetings. The monthly American Express bill shall be reconciled and coded to the proper general ledger accounts, then given to the Chief Financial Officer for review and approval.

IX. FUNCTIONAL ACCOUNTING/ALLOCATION OF INDIRECT EXPENSES

"Indirect" expenses are expenses that benefit the whole organization; in many ways they are the basic cost of doing business. Examples include salaries, benefits, rent, telephone, insurance, legal advice, auditing services, computer equipment, etc., as well as all-employee meetings, coffee/tea service, etc. GAAP does not require a specific method of allocating expenses to their appropriate function. There are numerous ways to allocate common expenses, but there is no one correct way. However, the method chosen must be meaningful, reasonable, accurate, and consistently applied. Changes in the method of allocating indirect expenses, and what specific expenses are included in indirect expenses, are generally disclosed in the audited financial statements.

The main goal of allocating common expenses is to provide the "true cost" of each program. However, getting a "true cost" is a misnomer, since different allocation methods will produce different results. The organization must choose a reasonable method that makes sense and will produce "accurate enough" information. Thus, it is important to understand that you are never really seeing the true cost of any program; you are seeing as close as we can get based on the allocation method chosen. A good example of this is how the WSBA treats certain support expenses. The WSBA has several departments which support all the cost centers, but for which the costs are not allocated to the indirect pool. No employee time for the Human Resources department or Information Technology department is allocated to other cost centers, although they primarily exist to support all cost centers. Thus, the "true cost" of a program does not include many of the WSBA support functions provided to it. It is helpful to understand this when conducting reviews of programs and cost centers.

WSBA has been using functional accounting since 1992. Direct expenses are recorded 100% to the appropriate cost center. Examples include committee expenses, employee travel, events, etc. The WSBA allocates indirect expenses as follows:

- Salaries – Salaries are directly allocated (through payroll) to the cost centers in which the employees primarily work. For example, some employees are allocated among several cost centers in one department (e.g., Advancement or Regulatory Services Department). Many employees are allocated to only one cost center, although they perform work for many functional areas (e.g., Finance and Administration Department employees). *The allocation of employees is done through the budget process; employees are allocated throughout the year just as they are budgeted.* Therefore, a person may be budgeted at 25%, but may actually spend more or less of their time performing work for that cost center. However, the person is allocated through payroll at 25% regardless of their actual time spent unless a mid-year change in actual allocation is authorized by the Executive Director¹. Actual time is considered in allocating employees for the next budget year.
- Benefits – When incurred, benefits expenses are pooled together and allocated among the cost centers *based on the salary expenses (dollars, not FTEs)* for each cost center. This method proportionately distributes benefits in relationship to the salaries expenses. Thus, the departments with higher-paid employees will also incur a higher share of benefits expense.
- Other Indirect Expenses (insurance, telephone, professional fees, etc.) – The WSBA allocates all other indirect expenses based on the *number of FTE's* in a cost center. For example, if a cost center has 10 out of 138 of WSBA's FTEs, then it will be allocated 7.2% (10/138) of the pool of indirect expenses.

¹ Note: The WSBA used to allocate salaries based on the actual time spent each payroll; however, this method was discontinued due to its unpredictability, volatility, and the cost of tracking such detail.

Chapter 10: Sections

Overview of Section Funds

WSBA has unrestricted, designated, and restricted fund balances. See Chapter 4, Unrestricted and Restricted Fund Balance Policy. All funds collected by the WSBA on behalf of a Section are subject to the control and fiscal oversight of the Board of Governors. Beginning in fiscal year 1994, the Board directed that the total difference between revenues, and direct and indirect expenses, for all Sections each year be designated as Section funds. Indirect expenses are that portion of the WSBA's employees' time and overhead expenses attributed to support of and work for the Sections (reimbursed through the "per-member" charge). Separate ledgers will be maintained for each Section, making up the total for the Section funds.

It is recommended that a Section's fund balance be consistent with its future needs. Generally, the purposes of a fund balance are to:

- Provide a cushion for an unexpected shortfall in revenue.
- Provide a cushion for an unexpected expense.
- Provide for a specific future event that does not occur annually.
- Provide the ability to take advantage of an unforeseen unique opportunity.

A Section's fund balance should be enough to sustain a consistent level of programming in the event there are severe fluctuations in annual Section membership (six months' worth of direct programming expenses are recommended as a guideline). In addition, a Section may plan for specific stated purposes (e.g., scholarships, special events, conferences, publications, and other member benefits). Sections are discouraged from maintaining fund balances in excess of two years' worth of direct programming expenses and specified purposes.

If a Section finds it has accumulated a larger fund balance than recommended above, Section leadership should devise a plan to spend down the fund balance by budgeting and incurring a loss in one or more subsequent fiscal years. Some suggestions are as follows:

- Reduce member dues.
- Subsidize the cost of full-day seminars by reducing the cost per member (the Section will pay the difference between the standard seminar price (\$199 or \$225) and what the Section would like to charge).
- High visibility or national-level speaker for a CLE program.
- Scholarships for law school students.
- Special educational projects (e.g., youth courts, mock trial programs, law school events).
- Improve membership resources (e.g., newsletters, website, law updates, handbooks, publications).
- Annual grant program to help support work of community-based programs providing access to civil legal services.
- Produce or sponsor law-related public information (e.g., Citizens' Rights brochures, sponsor lawforwa.gov website or votingforjudges.org, TVW's "The Docket").
- Donate to Washington State Bar Foundation's Loan Repayment Assistance Program (LRAP).
- Sponsor WSBA's Leadership Institute Fellows' projects through the Washington State Bar Foundation.

Executive Committees' Fiscal Responsibility

Each Section is entrusted with funds that are paid by its members as dues and that are the fruits of volunteer efforts (such as the Section's share of revenues from CLE programs and mid-year/annual meetings). Each Section's Executive Committee is charged with the duty of approving Section expenditures. As stewards of the Section's finances, the Committee should be responsible in authorizing expenditures in accordance with WSBA and Section policies.

Section Budgets

WSBA's and the Sections' fiscal year is October 1 through September 30. Section budgets are approved annually by the Board of Governors as part of the WSBA's annual budget. See Chapter 1, Key Fiscal Policies – Budget Policies and Process.

Monthly Financial Reports

Monthly financial statements will be sent to each Section chair, chair-elect, and treasurer within 30 days of the close of each month with the exception of September due to the close of the fiscal year-end. These summary reports will show the Section's annual budget, actual monthly revenue and expenses, and year-to-date revenue and expenses. A detail report of posted transactions will also be provided. Section chairs, chairs-elect, and treasurers should review their Sections' monthly financial statements for accuracy and comparison to budget, and contact the Section Leaders Liaison if they have any questions about the amount of an income or expense item, the category in which it is recorded, or any other concerns.

Section Revenue

Member Dues

Section member dues are collected by the WSBA throughout the year. Each fall, membership renewal forms are sent to all WSBA active members and Section subscribers from the prior fiscal year.

Interest Earned on Section Fund Balances

Annually, each Section will receive interest income on its fund balance. The calculation and journal entry will be made at the close of WSBA's fiscal year, prior to the annual audit of WSBA's financial statements. Each Section's share of interest income will be determined by taking the average interest rate earned by WSBA on its investments that fiscal year (excluding investments of reserve funds) and applying that rate to the average of the final year-end fund balance of each Section in the current and preceding fiscal years.

WSBACLE and Programs Presented in Partnership with Sections *(updated and approved by the Board of Governors on July 27, 2018)*

Programs Co-sponsored with Sections

The goal of all WSBA CLE programs is to support the mission and strategic goals of the organization. WSBA Sections are an important partner in these efforts. WSBA retains fiscal reserves ("WSBA CLE Fund") to mitigate against changes in the CLE market, sustain and improve important technology required for the delivery of CLE programs, and protect against unexpected revenue shortfalls.

Net seminar and any associated net on-demand product revenue for all WSBA CLE programs developed in partnership with Sections (excluding mini-CLEs) will be split between the WSBA CLE Fund and the partnering Section's cost center. Beginning with seminars delivered in FY19, net revenues will be split 50-50 (%) between the WSBA CLE Fund and the partnering Section's cost center, up to a total net revenue of \$8,000. Net revenue exceeding \$8,000 will be split 65% to WSBA and 35% to the Section. WSBA will absorb any net losses sustained by individual programs.

In calculating net revenue, WSBA will subtract all direct and indirect costs for the development of the live program and on-demand product from the gross revenue of the live program and on-demand product sales. WSBA will keep the Section informed of the program financials in a timely and transparent manner. Following each fiscal year's close, the partnering Section will receive its portion of any net revenue earned in that fiscal year, based on audited financial statements.

Because the CLE market is dynamic, WSBA and the Sections will annually review overall results and may seek to adjust the revenue sharing terms set forth in this policy to ensure that CLE programming and WSBA CLE Fund reserves are sustainable.

Mini-CLEs

WSBA CLE also supports Section CLE programming through a "mini-CLE" model. Mini-CLEs are seen as exclusively member-benefit programs. They do not exceed 2.0 credit hours in length and registration fees must be \$35 or less. For mini-CLEs, WSBA staff provides limited assistance at no charge to the Section (e.g. program accreditation, reporting and attendance tracking). Sections do much more of the preparation and production of seminars than regular CLE programming, and are responsible for working in collaboration with WSBA (e.g. following procedures outlined including timely notice, providing onsite registration personnel, etc.).

Section Expenses

A WSBA Section, by duly authorized act of the governing board or committee of the Section, shall be authorized to expend all money as budgeted without prior approval by the Board of Governors, provided the following conditions have been met:

- The expenditure is consistent with the approved budget and WSBA expense policies;
- The expenditure is within the goals of WSBA as defined by Supreme Court Rule or the Bylaws; and
- The expenditure does not violate the restricted acts of WSBA as defined by Supreme Court Rule, or WSBA or Section Bylaws.

If a Section wishes to spend funds otherwise, Section leadership should prepare a written request outlining the purpose and amount of the proposed expenditure and submit it to the Section Leaders Liaison who will submit it to the Chief Financial Officer.

Per-Member Charge

Each Section shall reimburse WSBA for the cost of administering the various Sections through an annual per-member charge. See Chapter 6, Expenses – Functional Accounting/Allocation of Indirect Expenses for details.

Expenses in Excess of Annual Budget

Personal Liability. (WSBA Bylaws as updated and approved by the Board of Governors on September 30, 2016)

Article V (B) 2 of the WSBA Bylaws states: "The financial obligation of the Bar to any Bar entity is limited to the amount budgeted ceases upon payment of that amount unless the BOG authorizes otherwise."

Article V (B) 3 of the WSBA Bylaws states: "Any liability incurred by any Bar entity, or by its members, in excess of the funds budgeted, will be the personal liability of the person or persons responsible for incurring or authorizing the liability."

Article V (B) 4 of the WSBA Bylaws states: "Any liability incurred by any Bar entity, or by its members, not in accordance with the policies of the BOG or in conflict with any part of these Bylaws, will be the personal liability of the person or persons responsible for incurring or authorizing the liability"

Expenses Over Budget – Chief Financial Officer Approval

Once a Section has reached its budgeted expenses for the year and spent any additional unbudgeted revenue, no further expenses for the Section will be paid unless a spending plan for the remainder of the fiscal year is approved by the Chief Financial Officer. Requests for additional expenses and a spending plan shall be submitted in writing to the Section Leaders Liaison.

Expenses Over Budget – WSBA Treasurer Approval

Unbudgeted expenses may not deplete the Section's reserve balance to less than 25% of the preceding fiscal year's expenditures. Approval by the WSBA Treasurer is required for unbudgeted expenses which total 25% or more of the Section's annual expense budget or \$1,000, whichever is greater. Requests for such expenditures shall be submitted in writing and approved prior to incurring an obligation for them. The Section leadership shall complete an Approval of Section Expenses in Excess of Annual Budget Form and submit it to the Section Leaders Liaison. The Section Leaders Liaison will inform the Section of the approval (or denial) of their request after review by the WSBA Treasurer and the Chief Financial Officer.

Expense Policies for WSBA Sections *(updated and approved by the Board of Governors on July 23, 2016)*

Sections shall comply with the expense policies of the WSBA (see Chapter 6, Expenses).

WSBA Sections Legislative Comment Process

Section Comments,
Positions, Support,
Opposition, or Input

Satisfy BOG
Policies 1501,
1504, and 1503

Section Executive
Committee Vetting






75%
Meets GR 12

75%
Agree

Facilitator:
Legislative Affairs
Manager

Decision
Maker

Section
Comments
Approved

AREA	COMMENTS	APPLICABLE POLICY	FACILITATOR	DECISION MAKER
	State Court Rules¹ on behalf of the Section	1501-Legislation and Court Rule Comment Policy (section 4)	Sanjay Walvekar, <i>Legislative Affairs Manager</i>	Legislative Affairs Manager OR BOG Legislative Committee Chair
	State Court Rules¹ on behalf of the Bar or BOG		Sanjay Walvekar	BOG
	State Legislation¹	1504-Sections Legislative Comment Policy (section 4(c))	Sanjay Walvekar	Legislative Affairs Manager OR BOG Legislative Committee Chair
	State Administrative Rulemaking¹		Sanjay Walvekar	
	<div><div>¹ May not publicly comment unless: (a) at least 75% of the total membership of the Section's Executive Committee has first determined that the matter under consideration meets GR 12; and</div><div>(b) after determining that the matter meets GR 12, that the comments are the opinion of at least 75% of the total membership of the Executive Committee.;</div><div>Cannot be in conflict with or in opposition to decisions or policies of the Board of Governors or Board Legislative Committee, including GR12 analyses (<i>BOG Policy 1501 section 4(a) (b).</i>)</div></div>			
	Federal Court Rules²	1504-Sections Legislative Comment Policy (section 4(g))	Sanjay Walvekar	BOG
	Federal Legislation²		Sanjay Walvekar	BOG
	Federal Administrative Rulemaking²		Sanjay Walvekar	BOG
	Municipal matters²	1504-Sections Legislative Comment Policy (section 4(g))	Sanjay Walvekar	BOG
	Legislation² that includes new user fees	1503-BOG Policy regarding user fees	Sanjay Walvekar	BOG
	Any public communications² <i>on behalf of the Bar or BOG (e.g., ABA matters, executive orders, etc.)</i>	WSBA Bylaws Art. IX.B.3.c; Art. IV (E)	Sanjay Walvekar	BOG
	² May not comment without BOG authorization (<i>BOG Policy 1504 section 4(g).</i>)			

COMMITTEE AND POSITION DESCRIPTIONS:

Board of Governors (BOG)

The BOG is the governing body of WSBA comprised of a President, President-elect, Immediate Past President, Chair, and elected congressional and at-large members that determines general policies and approves the WSBA's budget.

Board Legislative Committee (BLC)

The BLC is comprised of 11 BOG members that consider legislation of interest to the WSBA and are authorized to take a position on legislation on behalf of WSBA.

WSBA Legislative Review Committee (LRC)

The LRC ensures that WSBA-request legislation meets GR12 and is vetted both internally and externally.

WSBA Legislative Affairs Manager (LAM)

The LAM is responsible for coordinating, developing, and lobbying for WSBA's legislative agenda.

Sections Fiscal Policy and Expense Report Tutorial

Expense policy

- ✓ As a steward of member funds, WSBA asks for employees and volunteers to help save costs.
- ✓ WSBA will reimburse out-of-pocket expenses incurred in connection with WSBA business or meetings that are: (1) reasonable, (2) necessary, and (3) appropriately documented.
- ✓ WSBA will not reimburse expenses that are reimbursed from another source.
- ✓ Provide detailed/itemized receipts (no alcohol) → should show *who* paid.
- ✓ Reimbursements available via check or direct deposit (form available in Volunteer Toolbox).
- ✓ Encourage virtual meetings whenever feasible to accomplish [...] section work.
- ✓ WSBA will reimburse the lesser of coach-economy airfare or auto mileage.
- ✓ If travel is by air, please park and shuttle economically.

See reverse side for WSBA Expense Policy summary. Please fill out completely and legibly. Reimbursement checks will be payable only to the person/entity incurring the expense, as documented by itemized receipts. **Signed expense reports must be submitted within 60 days of incurring the expense; for expenses incurred in August and September, all forms must be submitted within 30 days of the WSBA fiscal year end (September 30).**

To expedite reimbursement, email one PDF of this form and itemized receipts to your staff liaison at wsba.org.

Otherwise, mail to: Washington State Bar Association, 1325 4th Avenue, Suite 600, Seattle, WA 98101-2539

☐ Employee

☐ Board
☐ Committee
☐ Council
☐ Taskforce
☐ Other:

☐ CLE
☒ Section
☐ Witness
☐ Panel

Staff Liaison:

Carolyn MacGregor

Make check payable to (print):

Who incurred the expense (individual or firm/organization)

Street Address, including City, State, Zip: ☐ Check if new address

E-mail:

Bar #:

Phone:

By my handwritten or typed signature below, I certify that: (1) these expenses comply with the WSBA Expense Policy; (2) I am the person or entity entitled to receive reimbursement for these expenses; and (3) these expenses have not been reimbursed by any other source.

x: Scanned or e-signature

Date:

EXPENSE REIMBURSEMENT REQUEST <i>(Itemized receipts required. For handwritten forms use INK only.)</i>					
Expense Date:	Date expense was incurred				
Event Date:	Date for which the expense was incurred				
Event Name:	Be as specific as possible				
Event Location:					

Example:

EXPENSE REIMBURSEMENT REQUEST <i>(Itemized receipts required. For handwritten forms use INK only.)</i>					
Expense Date:	May 6				
Event Date:	July 13				
Event Name:	Section Annual Meeting and Mini-CLE				
Event Location:	Spokane, WA				

Expense Description						
Transportation	Auto Mileage Total (\$ 0.575/mi)	←	miles	miles	miles	miles
	Ground Transportation, Parking, Tolls					
	Airfare (coach/economy only)	←				
Meals	Breakfast (up to \$18)					
	Lunch (up to \$19)	←				
	Dinner (up to \$34)					
Lodging (up to \$184/night; \$200/night in Seattle; + tax)		←				
Other Expenses (itemize):		←				
Totals						

Mileage only, not gas. Include Google map to show route and mileage.

Purchase flights as early as possible. Preferably at least 2 weeks before flying. Economy airfare only.

Per diem rates apply if a meal is not provided as part of the event catering and are inclusive of tax and tip. Alcohol is not reimbursable.

WSBA has negotiated rates with 2 Seattle area hotels.

Supplies, small gifts, etc.

EXPENSE AFFIDAVIT REQUIRED IF DETAILED RECEIPT IS MISSING
(No more than \$75 may be reimbursed without itemized receipt)

By my handwritten or typed signature below, I certify that I incurred the following cost(s) and that I am not seeking reimbursement for alcohol:

Name of Vendor:

Date of Purchase:

Item(s) Description:

Amount Paid: \$

Brief Description of why there is no itemized receipt:

Signature of Purchaser:

Date:

WSBA Strategic Goals

Approved April 16, 2021

Goal 1: To provide relevant and valuable resources to help all of its members achieve professional excellence and success, in service to their clients and public, and to champion justice.

- Evaluate, improve and expand member services programs.
- Enhance member awareness and increase member engagement in member benefits and services provided by WSBA.
- Increase member engagement with the WSBA

Goal 2: To uphold and elevate the standard of honor, respect and integrity among WSBA members in order to improve public confidence in the legal profession.

Goal 3: To promote access to justice and improve public confidence, trust and respect of members of the public in our legal system and bar association.

- Advocate for a uniform court system.
- Advocate for reforms in the law to ensure justice for clients and the public.
- Design and implement a rural practice program which brings more legal professionals to serve rural communities.
- Explore avenues to increase pro bono and low bono services by members.

Goal 4: To promote diversity, equity and inclusion in the legal system and profession

- Regularly evaluate and improve the culture, policies, procedures and practices of the WSBA so members from communities who have been systemically oppressed can enter, stay and thrive in the legal profession.
- Partner with various stakeholders such as Minority Bar Associations and others to promote diversity, equity and inclusion within the profession.
- Provide resources and training that will assist WSBA leaders members, and staff to examine their work through an equity lens and advance diversity, equity and inclusion.

Goal 5: To manage the business of the State Bar Association in a prudent, efficient and cost-efficient manner.

- Explore business practices that will maximize efficiency, productivity and enhance WSBA services to the members and the public
- Explore cash reserves and investment strategies
- Explore alternative opportunities for office space as we move to a more remote work environment.

Goal 6: Foster an organizational environment and culture that demonstrates a commitment to staff and embodies the organizational mission and stated values of the WSBA.

- Examine and implement recommendations from the Climate Survey to address the culture
- Engage in ongoing assessments to foster an environment that promotes and values employee feedback and input.
- Provide opportunities for the Board of Governors to increase communication and collaboration with the WSBA Executive Team and WSBA employees.