

EXECUTIVE BOARD

1. *The President shall:* Receive, open, review and initial all bank statements prior to presenting them to the Treasurer {P&P: 1.D.i}
2. *The President shall:* Write reports to be delivered to the Wyoming Master Gardener Association (WMGA) by the WMGA Delegates {P&P: 1.D.ii} {B-L: Art XII}
3. *The President shall:* No less than 10 days prior to each membership meeting (W.S. 17-19-705(c)(i)), send an email to Active Members announcing the meeting, clearly stating in the body of the email what proposed actions are being recommended to the Active Membership by the Executive Board and any motion that has been put forth by an Active Member {P&P: 1.D.iii} {B-L: Art IX}
4. *The President shall:* No less than 5 days prior to each membership meeting, forward to all Active Members the following PDF files via email: Minutes of prior membership meeting(s); {P&P: 1.D.iv.a}
5. *The President shall:* No less than 5 days prior to each membership meeting, forward to all Active Members the following PDF files via email: Minutes of prior Executive Board meeting(s) {P&P: 1.D.iv.b}
6. *The President shall:* No less than 5 days prior to each membership meeting, forward to all Active Members the following PDF files via email: Treasurer’s report(s) {P&P: 1.D.iv.c}
7. *The President shall:* No less than 5 days prior to each membership meeting, forward to all Active Members the following PDF files via email: The agenda for the coming membership meeting. Such agenda should also clearly state which items will or may be voted upon by the Active Membership at the meeting {P&P: 1.D.iv.d}
8. *The President shall:* Provide PDF files of the following documents prior to the first membership meeting in the second quarter of each calendar year: The findings of the Financial Review Committee {P&P: 1.D.v.a}
9. *The President shall:* Provide PDF files of the following documents prior to the first membership meeting in the second quarter of each calendar year: The responses of the Executive Board to those findings {P&P: 1.D.v.b}
10. *The President shall:* Provide a verbal report of the Financial Review at the first membership meeting in the second quarter of each calendar year, or upon the completion of each Financial Review {P&P: 1.D.vi}
11. *The President shall:* Conduct meetings using Special Rules of Order and, when needed, Roberts Rules of Order {P&P: 1.D.vii} {B-L: Art IX}

Executive Board Review Checklist – 2022

12. *The Vice President shall:* Ensure that an updated directory is published at intervals determined by the Executive Board. {P&P: 1.E.i}
13. *The Vice President shall:* Procure meeting rooms as needed for Executive Board meetings and membership meetings, relay this information to other members of the Executive Board, and ensure the information is posted on the website as appropriate. {P&P: 1.E.ii}
14. *The Vice President shall:* Be liaison between the committees and members of the Executive Board while each committee is active. {P&P: 1.E.iii}
15. *The Vice President shall:* Serve as chair or co-chair of the Programs Committee in the absence of a member volunteer. {P&P: 1.E.iv}
16. *The Secretary shall:* Write and keep all records (e.g., minutes) of the LCMG and Executive Board meetings. Minutes shall include but not be limited to dates and times called to order and adjourned, locations, attendance lists, who officiated, any actions resulting in votes by the Executive Board or membership, and any discussions regarding actions taken on the Bylaws and Policies and Procedures. Minutes following the election of any new officer shall be prepared within five days. {P&P: 1.F.i}
17. *The Secretary shall:* Be custodian of the following documents: Minutes and attendance lists of Executive Board and membership meetings {P&P: 1.F.ii.a} {W.S. 17-19-1601}
18. *The Secretary shall:* Be custodian of the following documents: Bylaws {P&P: 1.F.ii.b}
19. *The Secretary shall:* Be custodian of the following documents: Policies and Procedures {P&P: 1.F.ii.c}
20. *The Secretary shall:* Be custodian of the following documents: Annual reports as sent to the Wyoming Secretary of State {P&P: 1.F.ii.d} {W.S. 17-19-127}
21. *The Secretary shall:* Be custodian of the following documents: Records of filings to the IRS for amendments to the Bylaws {P&P: 1.F.ii.e}
22. *The Secretary shall:* Be custodian of the following documents: Membership directories (current and historical) {P&P: 1.F.ii.f}
23. *The Secretary shall:* Be custodian of the following documents: Liability insurance policy {P&P: 1.F.ii.g}
24. *The Secretary shall:* Be custodian of the following documents: Letter dated March 15, 2006 from the IRS granting 501(c)(3) status {P&P: 1.F.ii.h}
25. *The Secretary shall:* Be custodian of the following documents: Letter from Wyoming Department of Revenue dated October 26, 2015 {P&P: 1.F.ii.i}

Executive Board Review Checklist – 2022

26. *The Secretary shall:* Be custodian of the following documents: Other documents as directed by the Executive Board {P&P: 1.F.ii.j}
27. *The Secretary shall:* Be custodian of the following documents: Nursery Stock Dealers application and license as obtained from the Wyoming Department of Agriculture {P&P: 1.F.ii.k}
28. *The Secretary shall:* Be custodian of the following documents: Findings and Executive Board responses of each Financial Review {P&P: 1.F.ii.l}
29. *The Secretary shall:* Not be responsible for the records of committees {P&P: 1.F.iii}
30. *The Secretary shall:* Keep up-to-date copies of the Bylaws. {P&P: 1.F.iv}
31. *The Secretary shall:* Maintain records of the transmittal to the membership of proposed amendments of the Bylaws prior to Active Members voting on proposals. This shall include copies of the amendments as proposed, a list of recipients and the date(s) the proposals were provided to the members. {P&P: 1.F.iv}
32. *The Secretary shall:* Provide copies of Executive Board meeting minutes by email to members of the Executive Board, the Laramie County Extension Office and to any Active Member requesting a copy. {P&P: 1.F.v}
33. *The Secretary shall:* Copies of minutes of the previous membership meeting shall be provided by email to the Executive Board two weeks after the membership meeting for the Executive Board's review. {P&P: 1.F.iii}
34. *The Secretary shall:* Ensure that amendments to Bylaws are filed with the Internal Revenue Service as required. {P&P: 1.F.iv}
35. *The Treasurer shall:* Provide the Treasurer's reports to the Executive Board at least three days prior to the Executive Board meeting for its review {P&P: 1.G.i}
36. *The Treasurer shall:* ... Document the reconciliation of each bank statement {P&P: 1.G.ii.}
37. *The Treasurer shall:* ... Maintain a record of financial income and expenses {P&P: 1.G.iii}
38. *The Treasurer shall:* ... Pay budgeted/approved expenses which have been approved by the committee chair and presented with appropriate documentation supported by invoices or receipts {P&P: 1.G.iv}
39. *The Treasurer shall:* ... Document and receipt all incoming funds or donations including cash and in-kind donations {P&P: 1.G.v}

Executive Board Review Checklist – 2022

40. *The Treasurer shall:* ... Specify the methods for managing revenues for all events and projects (e.g., locking cash bags) {P&P: 1.G.vi}
41. *The Treasurer shall:* ... Issue IRS Form 1099 MISC, as required by law, to each payee receiving \$600 or more. Reimbursed expenses should not be included in the total reported, as long as receipts are provided {P&P: 1.G.vii}
42. *The Treasurer shall:* ... viii. File annual reports with the Wyoming Secretary of State by July 1 or as required by law, and provide a copy of the report to the Secretary {B-L: Section 4.G.} {P&P: 1.G.viii}
43. *The Treasurer shall:* ... Annually renew the Nursery Stock Dealers license with the Wyoming Department of Agriculture {P&P: 1.G.ix}
44. *The Treasurer shall:* ... Renew the liability insurance policy, and provide copies, as requested, to all Executive Board members {P&P:1.G.x}
45. *The Treasurer shall:* ... Develop and maintain appropriate forms for financial transactions subject to review by the Executive Board. These forms may include, but are not limited to: Expenditure Form {P&P: 1.G.xi.a}
46. *The Treasurer shall:* ... Develop and maintain appropriate forms: Reimbursement Form {P&P: 1.G.xi.b}
47. *The Treasurer shall:* ... Develop and maintain appropriate forms: Deposit Form {P&P: 1.G.xi.c}
48. *The Treasurer shall:* ... Develop and maintain appropriate forms Cash Box Transfer Form {P&P: 1.G.xi.d}
49. *The Treasurer shall:* ... Develop and maintain appropriate forms General Purpose Form {P&P: 1.G.xi.e}
50. *The Treasurer shall:* ... Develop and maintain appropriate forms Compensated Speaker Form {P&P: 1.G.xi.f}
51. *The Treasurer shall:* ... Maintain copies of the findings and Executive Board responses of each Financial Review {P&P: 1.G.xii}

COMMITTEES

52. Each committee: The committee chair: ... Shall submit a brief written, email or verbal status report at each Executive Board meeting while the committee is active or as requested by the President, stating: Committee's budget and its status {P&P: 2.A.i.a.I}

Executive Board Review Checklist – 2022

53. Each committee: The committee chair: ... Shall submit a brief written, email or verbal status report at each Executive Board meeting while the committee is active or as requested by the President, stating: Problems and concerns {P&P: 2.A.i.a.II}
54. Each committee: The committee chair: ... Shall submit a brief written, email or verbal status report at each Executive Board meeting while the committee is active or as requested by the President, stating: Progress made since last report {P&P: 2.A.i.a.III}
55. Each committee: The committee chair: ... Shall submit a brief written, email or verbal status report at each Executive Board meeting while the committee is active or as requested by the President, stating: Recommendations {P&P: 2.A.i.a.IV}
56. Each committee: The committee chair: ... Shall submit a detailed budget estimate to the Treasurer by September 1 for the next calendar year, for review by the Executive Board at its September meeting. If a detailed budget is not submitted by a committee, an amount based on the previous year's amount will be determined by the Executive Board and included in the proposed LCMG budget. {P&P: 2.A.i.b}
57. Before any expenditure can be made by the committee, the committee chair must present a detailed budget to the Executive Board for approval. These “place holder” amounts will be noted on the final budget presented to the Active Membership for vote. {P&P: 2.A.i.b}
58. Each committee: The committee chair: ... Shall obtain a written agreement or acknowledgement from entities that will benefit or partner with LCMG to fulfill the purpose of the committee. {P&P: 2.A.i.c}
59. Each committee: The committee chair: ... Shall submit all relevant materials to his/her successor within sixty (60) days of appointment {P&P: 2.A.i.d}
60. Each committee: The committee chair: ... Shall endorse all expenses prior to submission to the Treasurer for payment. {P&P: 2.A.i.e}
61. Each committee: The committee chair: ... Shall keep expenditures within the approved budget amount. {P&P: 2.A.iv}
62. The Financial Review Committee will conduct examinations of the procedures and financial transactions of LCMG {P&P: 2.B.v.a}
63. Such examinations will be conducted in three situations: each January, as directed by the Executive Board, and upon the election of a new Treasurer {P&P: 2.B.v.a}
64. Upon completion of the examinations, written summaries of findings will be given to the Executive Board by the Financial Review Committee {P&P: 2.B.v.a}

Executive Board Review Checklist – 2022

65. Upon receipt of the findings, a written response will be prepared by the Executive Board which provides additional information and/or recommends remedial responses to be taken by LCMG {P&P: 2.B.v.a}
66. A report of the examination findings and responses will be presented to the membership at the first membership meeting following the completion of the Executive Board's response {P&P: 2.B.v.a}
67. Copies of the examination findings and responses will be retained in the Secretary's and Treasurer's records for each calendar year {P&P: 2.B.v.a}
68. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Read the Bylaws, Policies and Procedures, and budget of LCMG {P&P: 2.v.B.b.I}
69. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Read the minutes of each Executive Board and membership meeting noting any unusual items and following up on such items. Also note any item that may represent noncompliance with the Bylaws and these Policies and Procedures of the LCMG {P&P: 2.v.B.b.II}
70. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Review each of the Treasurer's monthly financial reports. Compare the account balances per the Treasurer's reports to the reconciled monthly bank statements {P&P: 2.v.B.b.III}
71. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Review every bank statement for any unusual adjustments or amounts {P&P: 2.v.B.b.IV}
72. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Randomly select 25 canceled checks and trace to supporting documentation, noting agreement of payee, amount and proper authorization and signatures on the invoices and checks. Trace amounts to proper posting on monthly financial statements {P&P: 2.v.B.b.V}
73. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Randomly select 25 invoices from financial records and trace back to the bank statement, noting agreement of payee, amount and proper authorization and signatures on the invoices and checks. Trace amounts to posting on monthly financial statements for proper recording {P&P: 2.v.B.b.V}
74. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Randomly select 10 deposits from bank statement and trace to supporting documentation, noting agreement of amount and if proper procedures were followed. Trace amounts to proper posting on monthly financial statements {P&P: 2.v.B.b.V}

Executive Board Review Checklist – 2022

75. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Randomly select 10 deposits from financial records and trace to bank statement noting agreement of amount and if proper procedures were followed. Trace amounts to proper posting on monthly financial statements {P&P: 2.v.B.b.VIII}
76. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Review previously filed documents, including By-law's amendments if applicable, for the fiscal year under examination submitted to the Internal Revenue Service on behalf of LCMG. Compare information submitted to the IRS to the financial records of LCMG for accuracy {B-L: Section 4.F}. Determine if the filing of the annual report with the Wyoming Secretary of State was accomplished by the deadline {P&P: 2.v.B.b.IX}
77. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Determine if the Nursery Stock Dealer's License was timely renewed with the Wyoming Department of Agriculture {P&P: 2.v.B.b.X}
78. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Ascertain that the liability insurance policy has been properly renewed {P&P: 2.v.B.b.XI}
79. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Prepare a summary of the findings of the examination of the financial records. {P&P: 2.v.B.b.XII}
80. In conducting the financial examination, the Financial Review Committee shall, at a minimum: Determine if 1099 MISC forms were sent to any payee receiving \$600 or more {P&P: 2.v.B.b.VIII}
81. Other committees may be formed as follows: A written description of the committee's purpose along with a detailed budget of expected expenses shall be presented to the Executive Board {P&P: 2.C.i.a}
82. Formation of the committee and the funding of budgets will be presented to the Active Membership for approval. {P&P: 2.C.i.a}

VOTING

83. A majority vote of those eligible to vote and present at a meeting shall approve a motion unless otherwise specified in the Bylaws or Policies and Procedures. {P&P: 6.A}
84. Votes shall be by voice or a show of hands, except for the election of officers which shall be by ballot. However, if there is only one candidate for an office, the vote may be by voice. {P&P: 6.B}

Executive Board Review Checklist – 2022

85. A ballot may be used on other occasions if requested by an Active Member. {P&P: 6.B}
86. Proxy votes can be used by members who are unable to be physically present at a meeting. {P&P: 6.C}
87. A written authorization, signed by the absent member, must be filed with the Secretary prior to the meeting at which the proxy is to be used. {P&P: 6.C.i}
88. The authorization must list the name of the absent voting member, the proxy holder, and any restrictions placed on the use of the proxy. {P&P: 6.C.ii}
89. The Executive Board may call for an email ballot of the Active Membership without calling a meeting, if a time-sensitive issue arises. (As adapted from W.S. 17-19-708) {P&P: 6.D}
90. The Executive Board must document the motion, second, and vote that is to be forwarded to the membership for email vote. {P&P: 6.D.i}
91. Within 48 hours, an email will be sent to the membership that solicits the email votes and shall {P&P: 6.D.ii}
92. Set forth the motion {P&P: 6.D.ii.a}
93. Indicate the number of responses needed to meet the quorum requirements, pursuant to Article IX, Section 5 of the Bylaws {P&P: 6.D.ii.b} {W.S. 17-19-722}
94. State the percentage of approvals necessary to approve the motion {P&P: 6.D.ii.c}
95. Specify the time and date that emails containing votes will be received and counted. The due date/time shall be at least 72 hours after the time the solicitation email was sent {P&P: 6.D.ii.d}
96. Direct the voters to carbon copy their email vote to every Executive Board member {P&P: 6.D.ii.e}
97. Direct the voters to type out their full name on their email vote {P&P: 6.D.ii.f}
98. Two or more officers shall tally the votes and provide the results to the Secretary {P&P: 6.D.iii}
99. Results shall be reported to the membership as soon as possible via email. {P&P: 6.D.iv}

Executive Board Review Checklist – 2022

100. The Secretary must retain documentation of the votes, including a list of the names of each member who voted, how they voted, and the date and time of their email that contains their vote. {P&P: 6.D.v}

BUDGET PROCEDURES

101. A proposed budget for the upcoming year for each committee or project shall be submitted to the Executive Board, by the chairpersons, annually by September 1st. {P&P: 7.A}
102. The Executive Board shall review each committee proposal and shall present a proposed annual budget for the LCMG at the November membership meeting. {P&P: 7.B}
103. Each project's or event's proposed budget shall include: A detailed description of the project/event and how it is consistent with LCMG's Objectives {P&P: 7.C.i}
104. A detailed budget of expenditures and incomes {P&P: 7.C.ii}
105. A time schedule for completion {P&P: 7.C.iii}
106. A draft of any needed binding agreement. {P&P: 7.C.iv}
107. When preparing the budget for the coming year, discussion by the Executive Board shall include whether or not to place funds in the flex certificate of deposit (CD) {P&P: 7.D}
108. All elected officers will have signature rights to the CD and the checking account. {P&P: 7.E}
109. Any budget amendment or budget for a new project or event shall be presented to the Executive Board for review. The Executive Board has the authority to approve expenditures and budget amendments up to \$500. At the next ensuing meeting of the membership, the Executive Board shall report to the membership any such expenditures. {P&P: 7.F.i}
110. Any budget amendment or budget for a new project or event shall be presented to the Executive Board for review. If the expenditure exceeds \$500 and passes review of the Executive Board, the Executive Board must present the proposed expenditure to the membership for approval {P&P: 7.F.ii}
111. Any budget amendment or budget for a new project or event shall be presented to the Executive Board for review. If the expenditure is time-sensitive, an email ballot or written ballot of the membership will be conducted {P&P: 7.F.iii}
112. A minimum of \$8,000 must be maintained in the LCMG CD at all times, except in cases of emergency. If the CD balance drops below this minimum, the CD must be replenished before any donations are considered {P&P: 7.G.}

BANKING POLICIES

113. No officer shall be signatory on a check made payable to himself or herself {P&P: 8.D}
114. Upon receipt of a request for a cash box and/or “square” for credit card transactions from a committee chair, the Treasurer will provide a cash box and/or square. Appropriate forms will be completed {P&P: 8.E.i}
115. After the event, the committee chair will return the cash box and/or “square” to the Treasurer, and both parties will verify the contents {P&P: 8.E.ii}
116. The Treasurer will be responsible for the deposit to the bank {P&P: 8.E.iii}
117. The Treasurer will be responsible for tracking the credit card transactions and recording them appropriately {P&P: 8.E.iv}
118. In the case of a large event, such as the Plant Sale, the Treasurer will work closely with the committee chair and the Executive Board to ensure that a written plan is available for use and review {P&P: 8.E.v}
119. Checks issued by LCMG and not cashed within 90 days may be subject to stop payment at the discretion of the Executive Board. {P&P: 8.F.i}
120. All checks that are voided shall be kept with the checkbook until the Financial Review is completed {P&P: 8.F.ii}

RECORDS RETENTION POLICY

121. The Treasurer and Secretary shall maintain at least two years of records. Records older than two years shall be stored in a secure location {P&P: 9.A} {W.S. 17-19-1601}

FUNDRAISING

122. The Wyoming Department of Revenue (DOR) allows charitable organizations up to four (4) fundraising events per calendar year (“the occasional sales limit”) without collecting sales and use tax. The DOR defines LCMG’s fundraisers as follows (see top of page 3 of DOR letter dated October 26, 2015): i. Spring Fundraiser (soil, gloves, roses, etc.) {P&P: 12.A.i}
123. Plant Sale {P&P: 12.A.ii}
124. Fall Fundraiser (bulbs, soil, etc.) {P&P: 12.A.iii}
125. A fourth fundraising event, if needed {P&P: 12.A.iv}

Executive Board Review Checklist – 2022

126. Fundraisers shall make at least 15% over and above all costs. {P&P: 12.B}
127. All of LCMG's sales must be fundraisers and must be open to the public. No one is excluded. At a minimum, every sale shall be posted on the LCMG.org website. {P&P: 12.C}
128. LCMG has a Revenue Identification Number (RID) as written near the top of DOR's letter dated October 26, 2015. {P&P: 12.D}
129. Every fundraiser chair shall submit a final report. {P&P: 12.E}

REIMBURSEMENTS

130. Reimbursement for a purchase shall be made only with submittal of the appropriate form and supporting documents which may include receipts, invoices, and other documentation {P&P: 13.A}

BY-LAWS

131. The objective of LCMG is to educate youth and adults in horticulture, to promote civic beautification, to develop leadership and personal growth, and to assist the University of Wyoming Laramie County Extension Office in fulfillment of its horticulture mission in Laramie County, Wyoming. LCMG is organized exclusively for charitable, educational, and scientific purposes, including making distributions to organizations qualifying as exempt from federal income tax under section 501(c)3 of the Internal Revenue Code, or corresponding section of the federal tax code. {B-L: Art II, Sec 1}
132. Any person meeting the conditions of Active Member as set forth in Article III Section 1 may propose an action to the Executive Board and may include a motion for advancement to the Active Membership for vote, provided that the proposal is submitted in writing to the President and /or Secretary at least 20 days prior to the membership meeting in which the vote is to occur {B-L: Art III, Sec 2}
133. *The Executive Board shall:* Have general supervision of the affairs of LCMG between its business meetings, make recommendations to the membership, and perform such other duties as are specified in these Bylaws {B-L: Art V, Sec 2.A}
134. Be subject to the Bylaws and Policies and Procedures of the LCMG, and none of its acts shall conflict with actions taken by the Active Membership {B-L: Art V, Sec 2.B}
135. Approve the President's appointment of chairpersons of Standing Committees {B-L: Art V, Sec 2.C}

Executive Board Review Checklist – 2022

136. Fill vacancies in all elected offices in accordance with Article IV., Section 4 of these Bylaws {B-L: Art V, Sec 2.D}
137. Review any proposal including but not limited to any project, donation request, contract, grant application, or other binding agreement, to assure that it is consistent with Article II – Objective of the LCMG Bylaws and that it is financially feasible. {B-L: Art V, Sec 2.E}
138. The Executive Board shall have the authority to veto any proposal if said proposal is not consistent with the Objective of the LCMG or if the proposal is not financially feasible. {B-L: Art V, Sec 2.E.a}
139. If the proposal passes review, the Executive Board shall present the proposal to the Active Membership for its review and vote. {B-L: Art V, Sec 2.E.b}
140. Only a member of the Executive Board can commit the LCMG to a binding agreement and may do so only after the proposal has been approved by the Executive Board and Active Membership. {B-L: Art V, Sec 2.E.c}
141. *The Executive Board shall* meet prior to the first membership meeting of the year to approve committee plans and for any other business as may be necessary. Other meetings may be called by the President or two (2) Executive Board members, giving at least ten (10) days' notice {B-L: Art V, Sec 3}
142. A quorum shall be three (3) Executive Board members. {B-L: Art V, Sec 4}
143. *The President shall:* Call a meeting of the newly elected officers within sixty (60) days of election {B-L: Art VI, Sec 1.B}
144. *The Secretary shall:* Keep all records of the membership and Executive Board meetings {B-L: Art VI, Sec 3.A}
145. *The Secretary shall:* ... Conduct correspondence as directed by the President {B-L: Art VI, Sec 3.B}
146. *The Secretary shall:* ... Be custodian of all LCMG documents {B-L: Art VI, Sec 3.C}
147. *The Secretary shall:* ... Keep up-to-date copies of the Bylaws {B-L: Art VI, Sec 3.D}
148. *The Secretary shall:* ... Keep a list of committee chairpersons and committee members {B-L: Art VI, Sec 3.E}

Executive Board Review Checklist – 2022

149. *The Secretary shall:* ... Send a copy of the minutes to the President, Vice-President and the University of Wyoming Laramie County Extension Office {B-L: Art VI, Sec 3.F}
150. *The Secretary shall:* ... Have records ready for the Financial Review Committee's examinations by January 15th {B-L: Art VI, Sec 3.H}
151. *The Treasurer shall...* Be custodian of all funds {B-L: Art VI, Sec 4.A}
152. *The Treasurer shall...* Conduct correspondence as directed by the President {B-L: Art VI, Sec 4.B}
153. *The Treasurer shall...* Disburse funds only as directed by the LCMG Executive Board {B-L: Art VI, Sec 4.C}
154. *The Treasurer shall...* Be signatory on all bank accounts for approved actions {B-L: Art VI, Sec 4.D}
155. *The Treasurer shall...* Report at all regular meetings and as otherwise requested {B-L: Art VI, Sec 4.E}
156. *The Treasurer shall...* File annual Internal Revenue Service (IRS) tax forms by May 15 or as required by law {B-L: Art VI, Sec 4.F}
157. *The Treasurer shall...* File the Annual Report with the Wyoming Secretary of State by July 1 or as required by law {B-L: Art VI, Sec 4.G}
158. *The Treasurer shall...* Have records ready for the Financial Review Committee's examinations by January 15th {B-L: Art VI, Sec 4.H}
159. Outgoing officers shall deliver all official materials to their successors prior to the new officer's first Executive Board meeting. {B-L: Art VI, Sec 5}
160. A Nomination Committee of three (3) or more Active Members shall be elected by the membership prior to the Annual Meeting {B-L: Art VII, Sec 1}
161. The chairperson shall be elected by and from its members and announced by the President before adjournment. {B-L: Art VII, Sec 1.A}
162. The committee shall nominate one (1) Active Member candidate for each elected office at the Annual Meeting. {B-L: Art VII, Sec 1.B}
163. Nominations may be made from the floor at the Annual Meeting {B-L: Art VII, Sec 1.C}

Executive Board Review Checklist – 2022

164. No Active Member shall be nominated by the committee or from the floor who has not given consent to serve or who does not meet the qualification set forth in Article IV, Section 3 of these Bylaws. {B-L: Art VII, Sec 1.D}
165. Elections shall be by ballot at the Annual Meeting except if there is but one (1) candidate for an office the vote may be by voice. The candidate receiving the most votes cast by Active Members (including proxy votes) at the meeting shall be elected. {B-L: Art VII, Sec 2}
166. The Active Membership shall elect on odd years a President and Secretary who will serve a term of two (2) years. The Active Membership shall elect on even years a Vice-President and Treasurer who will serve a term of two (2) years. {B-L: Art VII, Sec 3}
167. Pursuant to W.S. §17-19-705, members will be given fair notice of all meetings a minimum of ten (10) days and no more than sixty (60) days prior to the meeting, including at the minimum: {B-L: Art IX, Sec 1}
168. Meeting place, date and time {B-L: Art IX, Sec 1.A}
169. A description of any matter(s) that will be presented to the Active Members for approval {B-L: Art IX, Sec 1.B}
170. A description of any matter(s) which cause the meeting to be called if not a regularly scheduled meeting {B-L: Art IX, Sec 1.C}
171. See duties of the President in the Policies and Procedures {B-L: Art IX, Sec 1}
172. Section 2. There shall be a minimum of six (6) meetings per calendar year {B-L: Art IX, Sec 2.A}
173. Membership meetings shall be called by the Executive Board {B-L: Art IX, Sec 1}
174. The Executive Board or Active Membership may, by vote, elect to hold one fewer membership meeting per year {B-L: Art IX, Sec 2.B}
175. The Annual Meeting shall be a membership meeting in the last quarter of each year and shall be for the purpose of electing officers, receiving reports from officers and committees and for any other business that may arise {B-L: Art IX, Sec 3}
176. The Executive Board or three (3) or more Active Members may call a special meeting. All Active Members must be given fair notice of any special meeting. {B-L: Art IX, Sec 4}

Executive Board Review Checklist – 2022

177. A quorum of the Active Membership shall consist of eleven (11) Active Members {B-L: Art IX, Sec 5}
178. If a time-sensitive issue arises, the Executive Board may call for an email ballot of the Active Membership, without calling a meeting. The Executive Board must follow the steps in the Policies and Procedures {B-L: Art IX, Sec 6}
179. Pursuant to W.S. 17-19-722(d), unless at least one third (1/3) of the Active Members are present at any meeting, the only matters which can be voted upon are those matters that were described in the meeting notice {B-L: Art IX, Sec 7}
180. Pursuant to W.S. 17-19-720(b), a current list of Active Members shall be available for inspection by all members no later than two (2) days after notice is given of any meeting {B-L: Art IX, Sec 8}
181. Meetings shall be conducted according to Roberts Rules of Order whenever conflict arises {B-L: Art IX, Sec 9}
182. *The Standing Committees shall be:* Financial Review, Bylaws, Programs, Public Relations, and Education {B-L: Art X, Sec 1}
183. *The Financial Review Committee shall:* Consist of at least two (2) Active Members {B-L: Art X, Sec 1.A.a}
184. Examine the LCMG records in accordance with the Policies and Procedures {B-L: Art X, Sec 1.A.b}
185. Report at the first membership meeting of the second quarter and at such other times as requested {B-L: Art X, Sec 1.A.c}
186. *The Bylaws Committee shall:* a. Consist of at least three (3) Active Members. The Extension Horticulturist shall serve as advisor {B-L: Art X, Sec 1.B.a}
187. *The Bylaws Committee shall:* Review Bylaws and Policies and Procedures of the LCMG at least once every two years and report to the LCMG {B-L: Art X, Sec 1.B.b}
188. *The Programs Committee shall:* Consist of at least three (3) members {B-L: Art X, Sec 1.C.a}
189. *The Programs Committee shall:* Be responsible for programs at membership meetings and other events {B-L: Art X, Sec 1.C.b}

Executive Board Review Checklist – 2022

190. *The Public Relations Committee shall:* Consist of at least three (3) members {B-L: Art X, Sec 1.D.a}
191. *The Public Relations Committee shall:* Prepare publicity for newspapers and other media as requested {B-L: Art X, Sec 1.D.b}
192. *The Public Relations Committee shall:* Assist the other Committees with advertising {B-L: Art X, Sec 1.D.c}
193. *The Education Committee shall* consist of two (2) subcommittees The Youth Education Committee shall respond to requests from schools and other entities serving youth, and shall plan and implement youth education programs within the community {B-L: Art X, Sec 1.E.a}
194. *The Adult Education Committee shall* plan and implement educational programs within the community {B-L: Art X, Sec 1.E.b}
195. Other committees may be formed in accordance with the Policies and Procedures {B-L: Art X, Sec 2}
196. *All committees shall:* A. Submit reports to the President as requested {B-L: Art X, Sec 3.A}
197. *All committees shall:* Submit a detailed budget to the Executive Board as requested {B-L: Art X, Sec 3.B}
198. *All committees shall:* Deliver all official materials to their successors within sixty (60) days of appointment {B-L: Art X, Sec 3.C}
199. *All committees shall:* Submit a final report for fundraising activities {B-L: Art X, Sec 3.D}
200. Two (2) delegates and two (2) alternates to represent the LCMG at the WMGA shall be elected at the Annual Meeting. Election shall be by ballot or voice. {B-L: Art XII}

WYOMING STATUTES

201. **Notice of meeting** {W.S. 17-19-705}
 - (a) A corporation shall give notice consistent with its bylaws of meetings of members in a fair and reasonable manner.
 - (c) Notice is fair and reasonable if:
 - (i) The corporation notifies its members of the place, date and time of each annual, regular and special meetings of members no fewer than ten (10) nor more than sixty (60) days before the meeting date

Executive Board Review Checklist – 2022

(ii) Notice of an annual or regular meeting includes a description of any matter or matters that shall be approved by the members under W.S. 17-19-831 [Director conflict of interest], 17-19-856 [Indemnification of officers, employees and agents], 17-19-1003 [Amendment by directors and members], 17-19-1021 [Amendment by directors and members], 17-19-1104 [Articles of merger], 17-19-1202 [Sale of assets other than in regular course of activities], 17-19-1401 [Dissolution by incorporators or directors] or 17-19-1402 [Dissolution by directors, members and third persons]

202. **Quorum requirements** {W.S. 17-19-722}

(d) Unless one-third (1/3) or more of the voting power is present in person or by proxy, the only matters that can be voted upon at an annual or regular meeting of members are those matters that are described in the meeting notice

203. **Corporate records** {W.S. 17-19-1601}

(a) A corporation shall keep as permanent records minutes of all meetings of its members and board of directors, a record of all actions taken by the members or directors without a meeting, and a record of all actions taken by committees of the board of directors as authorized by W.S. 17-19-825(d).

(b) A corporation shall maintain appropriate accounting records.

(c) A corporation or its agent shall maintain a record of its members in a form that permits preparation of a list of the name and address of all members, in alphabetical order by class, showing the number of votes each member is entitled to cast.

(d) A corporation shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time.

(e) A corporation shall keep a copy of the following records at its principal office:

(i) Its articles or restated articles of incorporation and all amendments to them currently in effect

(ii) Its bylaws or restated bylaws and all amendments to them currently in effect

(iii) Resolutions adopted by its board of directors relating to the characteristics, qualifications, rights, limitations and obligations of members or any class or category of members

(iv) The minutes of all meetings of members and records of all actions approved by the members for the past three (3) years

(v) All written communications to members generally within the past three (3) years, including the financial statements furnished for the past three (3) years under W.S. 17-19-1620

(vi) A list of the names and addresses of its current directors and officers; and

(vii) Its most recent annual report delivered to the secretary of state under W.S. 17-19-1630.

204. **17-19-840. Required officers** {W.S. 17-19-840}

(b) The bylaws or the board shall delegate to one (1) of the officers responsibility for preparing minutes of the directors' and members' meetings and for authenticating records of the corporation.

205. **Resignation and removal of officers** {W.S. 17-19-843}

Executive Board Review Checklist – 2022

(b) A board may remove any officer at any time with or without cause.

206. **Amendment by directors and members** {W.S. 17-19-1003}

(d) If the board or the members seek to have the amendment approved by the members at a membership meeting, the corporation shall give notice to its members of the proposed membership meeting in writing in accordance with W.S. 17-19-705. The notice shall state that the purpose, or one (1) of the purposes, of the meeting is to consider the proposed amendment and contain or be accompanied by a copy or summary of the amendment.

207. **Articles of amendment** {W.S. 17-19-1005}

(a) A corporation amending its articles shall deliver to the secretary of state articles of amendment setting forth:

(i) The name of the corporation

(ii) The text of each amendment adopted

(iii) The date of each amendment's adoption

(iv) If approval of members was not required, a statement to that effect and a statement that the amendment was approved by a sufficient vote of the board of directors or incorporators

(v) If approval by members was required:

(A) The designation, number of memberships outstanding, number of votes entitled to be cast by each class entitled to vote separately on the amendment, and number of votes of each class indisputably voting on the amendment; and

(B) Either the total number of votes cast for and against the amendment by each class entitled to vote separately on the amendment or the total number of undisputed votes cast for the amendment by each class and a statement that the number cast for the amendment by each class was sufficient for approval by that class.

(vi) If approval of the amendment by some person or persons other than the members, the board or the incorporators is required pursuant to W.S. 17-19-1030, a statement that the approval was obtained.

208. **Financial statements for members** {W.S. 17-19-1620}

(a) Except as provided in the articles or bylaws of a religious corporation, a corporation upon written demand from a member shall furnish that member its latest annual financial statements, which may be consolidated or combined statements of the corporation and one (1) or more of its subsidiaries or affiliates, as appropriate, that include a balance sheet as of the end of the fiscal year and statement of operations for that year. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements shall also be prepared on that basis.

(b) If annual financial statements are reported upon by a public accountant, the accountant's report shall accompany them. If not, the statements shall be accompanied by the statement of the president or the person responsible for the corporation's financial accounting records:

(i) Stating the president's or other person's reasonable belief as to whether the statements were prepared on the basis of generally accepted accounting principles and, if not, describing the basis of preparation; and

Executive Board Review Checklist – 2022

- (ii) Describing any respects in which the statements were not prepared on a basis of accounting consistent with the statements prepared for the preceding year.

209. **Filing of reports** {W.S. 17-19-1630}

- (a) Every Wyoming nonprofit corporation organized under the laws of this state and every foreign nonprofit corporation which obtains the right to transact and carry on its affairs within this state shall file an annual report setting forth the names and addresses of its officers and directors, the address of its principal office, and any compensation, profit or pecuniary advantage paid directly or indirectly to any officer or director.
- (b) The annual report required in subsection (a) of this section shall be filed with the secretary of state on or before the first day of the month of registration of every year.
- (c) A director or officer of the corporation shall execute the annual report under penalty of perjury.
- (d) A fee of fifty dollars (\$50.00) shall be collected by the secretary of state upon initial incorporation or qualification and an annual franchise fee of twenty-five dollars (\$25.00) shall accompany the annual report.
- (e) If an annual report does not contain the information required by this section, the secretary of state shall promptly notify the reporting domestic or foreign corporation in writing and return the report to it for correction.
- (f) The information in the annual report shall be current on the date the annual report is executed on behalf of the corporation.

210. **Filing duty of secretary of state** {W.S. 17-19-125}

- (a) If a document delivered to the office of the secretary of state for filing satisfies the requirements of W.S. 17-19-120, the secretary of state shall file it.
- (b) The secretary of state files a document by stamping or otherwise endorsing "Filed," together with his name and official title and the date and the time of filing, on both the original and copy of the document and on the receipt for the filing fee. After filing a document, except as provided in W.S. 17-28-103, the secretary of state shall deliver the document copy, with the filing fee receipt (or acknowledgment of receipt if no fee is required) attached, to the domestic or foreign corporation or its representative. The secretary of state, in his discretion, may issue a certificate evidencing the filing of a document upon the payment of the requisite fee.

211. **Evidentiary effect of copy of filed document** {W.S. 17-19-127}

A certificate attached to a copy of a document filed by the secretary of state, bearing his signature (which may be in facsimile) and the seal of this state, is conclusive evidence that the original document is on file with the secretary of state.

212. **Registered office and registered agent** {W.S. 17-19-501}

- (a) Each corporation shall continuously maintain in this state:
 - (i) A registered office as provided in W.S. 17-28-101 through 17-28-111; and

Executive Board Review Checklist – 2022

- (ii) A registered agent as provided in W.S. 17-28-101 through 17-28-111.
 - (b) The provisions of W.S. 17-28-101 through 17-28-111 shall apply to all nonprofit corporations.

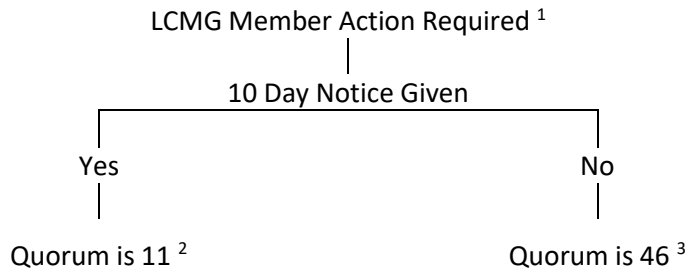
- 213. **Annual and regular meetings** {W.S. 17-19-701}
 - (a) A corporation with members shall hold a membership meeting annually at a time stated in or fixed in accordance with the bylaws.
 - (b) A corporation with members may hold regular membership meetings at the times stated in or fixed in accordance with the bylaws.
 - (c) Annual and regular membership meetings may be held in or out of this state at the place stated in or fixed in accordance with the bylaws. If no place is stated in or fixed in accordance with the bylaws, annual and regular meetings shall be held at the corporation's principal office.
 - (d) At the annual meeting:
 - (i) The president and chief financial officer shall report on the activities and financial condition of the corporation; and
 - (ii) The members shall consider and act upon such other matters as may be raised consistent with the notice requirements of W.S. 17-19-705 and 17-19-723(b).
 - (e) At regular meetings the members shall consider and act upon such matters as may be raised consistent with the notice requirements of W.S. 17-19-705 and 17-19-723(b).

- 214. **Action by written consent** {W.S. 17-19-704}
 - (a) Unless limited or prohibited by the articles or bylaws, action required or permitted by this act to be taken at a members' meeting may be taken without a meeting if notice of the proposed action is given to all voting members and the action is approved by ninety percent (90%) of the members entitled to vote on the action. The action shall be evidenced by one (1) or more written consents describing the action approved, signed either manually or in facsimile, by the requisite number of members entitled to vote on the action, and delivered to the corporation for inclusion in the minutes or filing with the corporate records.

INTERNAL REVENUE SERVICE

- 215. Once the IRS recognizes an organization's tax-exempt status, it must [notify](#) the IRS if it amends its organizing documents or by-laws, or materially changes its activities from those described in its exemption application. Filers provide summaries of significant changes to their governing documents in [Schedule O Exempt Organizations - Reporting Changes to IRS | Internal Revenue Service 2021 Schedule O \(Form 990\) \(irs.gov\)](#)

LCMG Quorum Decision Tree



Notes:

1. This is any action which requires a membership vote including, but not limited to, approving minutes, election of officers, approval of budget or budget changes

W.S. 17-19-705. Notice of meeting.

(a) A corporation shall give notice consistent with its bylaws of meetings of members in a fair and reasonable manner.

(c) Notice is fair and reasonable if:

(i) The corporation notifies its members of the place, date and time of each annual, regular and special meeting of members no fewer than ten (10) nor more than sixty (60) days before the meeting date;

2. The number of active members participating in the meeting is established in the By-Laws

By-Laws, ARTICLE IX, MEMBERSHIP MEETINGS, Section 5

A quorum of the Active Membership shall consist of eleven (11) Active Members.

3. The number of active members participating in the meeting is established in Wyoming Statute. There are 136 active members listed in the 2021 Membership Directory, 1/3 of that is 45.3 so a quorum is 46 active members.

17-19-722. Quorum requirements

(d) Unless one-third (1/3) or more of the voting power is present in person or by proxy, the only matters that can be voted upon at an annual or regular meeting of members are those matters that are described in the meeting notice.

By-Laws, ARTICLE IX, MEMBERSHIP MEETINGS, Section 7

Pursuant to W.S. 17-19-722(d), unless at least one third (1/3) of the Active Members are present at any meeting, the only matters which can be voted upon are those matters that were described in the meeting notice