

PSEA ETHICS AND PROFESSIONAL CONDUCT COMMITTEE

CHARGE AND SOP

Scope: The PSEA Ethics and Professional Conduct Committee, a special committee, is responsible for the review and oversight of any investigations mounted against PSEA members for violations of the NAEA Code of Ethics and Rules of Professional Conduct (the Code). Committee members operate under the guidelines established in the Code. Members must be familiar with the Code and ethical requirements under Circular 230. Committee members must hold all information regarding complaints in the strictest of confidence.

Term: The committee's work commences on July 1 with installation of the new PSEA officers and directors and ends on June 30 of each year.

Members: Chair and no less than 2 members

Charges & Responsibilities:

- Evaluate and process complaints against PSEA members in the manner proscribed in the current NAEA Code of Ethics and Rules of Professional Conduct.
- Monitor the Internal Revenue Bulletin (IRB) for publication of Office of Professional Responsibility (OPR) disciplinary action involving PSEA members.
- Recommend to the PSEA Board of Directors the action, if any, that PSEA should take if an PSEA member is listed in the IRB with a censure from OPR.
- Develop a plan to make the Code of Ethics and the Rules of Professional Conduct a positive resource for members.
- Report all proposed committee recommendations to the PSEA Board for approval prior to implementation.
- Collaborate with any PSEA committees as appropriate to fulfill these charges.
- Refer to the Ethics and Professional Conduct Committee SOP for more information on the process.

PSEA ETHICS AND PROFESSIONAL CONDUCT COMMITTEE SOP

PSEA Ethics and Professional Conduct Committee Composition

The committee is generally comprised of at least three members appointed by the PSEA President. The members should have demonstrated competence in Circular 230 regulations and knowledge of overall NAEA Code of Ethics and Rules of Professional Conduct. The committee should also familiarize themselves with the following PSEA Bylaws Section 5.04 concerning discipline of members. Always refer to the actual document to ensure the most current rules are being applied.

Bylaws Section 5.04 Discipline

A member may be disciplined (which may include private or public censure, suspension, or expulsion) if:

- a. A member violates Association or Society bylaws, Code of Ethics, Rules of Professional Conduct, or Circular 230.
- b. A member is determined by the Board of Directors to have been guilty of an act discreditable to the profession.
- c. A member is convicted of a felony or is judged of unsound mind by a final order of a court.
- d. A member purports to represent the official position of the Society without prior approval of the Board of Directors. Directors and Committee Chairmen shall have the authority to represent the Society in matters regarding their respective positions.

Actions against a member under this Section shall be processed in accordance with the Ethics and Professional Conduct Standard Operating Procedures adopted by the Society and incorporated into these bylaws.

The PSEA Board of Directors (Board) continually seeks to identify members with strong leadership abilities. Participation in this committee is an excellent opportunity for the chair and PSEA members of the Board to evaluate members who demonstrate the requisite skills necessary to serve PSEA in the future in this or another capacity. Please keep this in mind and if a committee member exhibits extraordinary skills, please discuss with the PSEA President.

Duties of the PSEA Ethics and Professional Conduct Committee

The Ethics and Professional Conduct Committee is a standing committee. The issues that its members may be called upon for input may vary. However, the overall work each year is broadly similar. The committee is responsible for the overall oversight of the PSEA Ethics and Professional Conduct program operated according to the specific charge contained within the NAEA Code of Ethics and Rules of Professional Conduct procedures.

Timeline

The committee's work commences at the start of the new PSEA governance year on July 1. This marks the effective start of the committee's charge, which generally ends when the next committee's charge is effective, approximately one year later.

Shortly after the start of the fiscal year, the committee should convene to discuss its overall charge and specific strategies to achieve the initiatives. Priority is generally given to unfinished projects from the previous year, but that may change depending upon PSEA's ethics environment and the President's specific charge.

The chair will schedule committee meetings as needed to accomplish its objectives for the fiscal year. The meeting schedule for the Committee's work should allow the Committee to meet its specific charges in a timely fashion and also be sensitive to the needs of its members. The chair should confirm that the meeting schedule is agreeable to the committee members and will modify it as appropriate. The committee should remain cognizant of any Board plans and intentions in its work. The chair will provide all members of the committee with a schedule of committee meetings and distribute agendas for each meeting.

The chair or a committee member may prepare a draft report of its recommendations for proposed action. Generally, the completed committee report will be distributed to the full committee for comments / revisions before distribution to the Board. The final committee report is then submitted to the Board for approval.

An invitation to the chair is extended when the chair's presence at the Board meeting is required by the President. If the President requests the chair attend a meeting, his / her travel expenses will be reimbursed according to the established reimbursement policies found within the PSEA Policy and Procedures Manual.