

POLICIES AND PROCEDURES MANUAL
AAUW GREENSBORO BRANCH
2020-2021

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OPERATIONS

I. Purpose

The purpose of this Branch (also known as Affiliate) is to further AAUW's mission to advance equity for women and girls through advocacy, education, philanthropy and research. AAUW Greensboro is organized, and shall be operated exclusively for any or all charitable, educational, scientific, or literary purposes that may qualify it as an organization described in section 501 (c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and exempt it from federal income tax under section 501 (a) of the Code.

AAUW Greensboro will abide by the requirements of all applicable local, state, and federal laws.

II. Proper Use of Name and Logo

Only individuals and groups acting in a lawful and ethical manner, consistent with AAUW policies and procedures, may use the name and logo of AAUW. Affiliates that are delinquent in filing required tax, corporate and/or bylaws documents with AAUW and/or the IRS are prohibited from public use of the name and logo. The AAUW Board of Directors may impose further sanctions for misuse of name, including loss of AAUW affiliation, especially concerning any statement or action that misrepresents or jeopardizes the tax status of AAUW.

III. Standard of Ethics/ Professional Code Conduct/ Covenant of Confidentiality

This policy applies to all officers, board members, members and volunteers of AAUW Greensboro. For the purposes of this policy, the term "member" shall include all of these individuals.

- a. Employees of the AAUW Greensboro. shall maintain the highest standards of business ethics in transactions with the organization, the government, the clients, and the public. Members should never give rise to suspicion of improper conflict with interests of AAUW Greensboro.
- b. Members should act in the best interest of AAUW Greensboro. rather than in furtherance of personal interests or the interests of a third party.
- c. The solicitation and acceptance of gifts or gratuities by members for their personal benefit in excess of minimal value is prohibited.
- d. Members must avoid any conflict of interest that may affect their independent judgment in the impartial performance of their duties. Members may not use their position to enhance

their direct or indirect financial interest, or use confidential information learned as members for anyone's private gain.

- e. The Code of Ethics will be updated as state laws change. The Board will meet and discuss the code of ethics at least annually. The President will update members and volunteers and will post the revised Code of Ethics as changes are made.
- f. AAUW Greensboro members may not disclose, divulge, or make accessible confidential information belonging to, or obtained through their affiliation with AAUW Greensboro to any person, including relatives, friends, and business and professional associates, other than to persons who have a legitimate need for such information and to whom AAUW Greensboro has authorized disclosure. Members shall use confidential information solely for the purpose of performing services as a member for AAUW Greensboro. This policy is not intended to prevent disclosure where disclosure is required by law.

IV. Conflict of Interest

No Board Member or employee of AAUW Greensboro shall acquire any interest, direct or indirect, in any AAUW Greensboro programs within the jurisdiction of the AAUW Greensboro, nor shall he/she have any interest, direct or indirect, in any contract or proposed contract for materials or services to be furnished or used in connection with any educational program. If any Board member or employee of AAUW Greensboro owns or controls an interest, direct or indirect, in any educational program, he/she shall immediately notify AAUW Greensboro in writing and this notification will be entered into the minutes of the Board of Directors. Failure to disclose such interest constitutes misconduct in office.

Board members and employees shall not accept tips or gifts of any intrinsic value from any salespersons or representatives of companies doing business with AAUW Greensboro. Board members may not be employed by the AAUW Greensboro in a salaried position during their tenure or for one year thereafter.

V. Officers and Board of Directors

The AAUWGSO Bylaws specify the duties of the AAUW Greensboro Officers and Committee Chairs which make up the Board of Directors (See AAUW Bylaws Greensboro, ARTICLE IX OFFICERS AND ARTICLE X BOARD OF DIRECTORS) The role of this group is to make decisions on behalf of the AAUW membership on time-critical administrative and policy matters that arise between meetings.

The group facilitates efficient functioning of board business between meetings. The board chair, at her or his discretion, may invite other members or any other individuals to attend a board meeting to inform discussion regarding a particular issue or topic, with participation limited to the item being considered. Only AAUW Greensboro board members may vote on matters that come before them. A quorum of the board shall be a majority of its members.

VI. Committees

Committees, panels, and task forces implement the charges and priorities set by the board of directors in accordance with AAUWGSO Bylaws and relevant board-established policies. Committee chairs may select the members of their committees in consultation with the president

A. Membership and Organization

1. AAUWGSO Bylaws Article XII Section 1: Committees may be established by the president with the consent of the Board of Directors. Chairs, appointed by the president, shall select the members of their committees in consultation with the president.

Committees established by the president with the consent of the board of directors may include: Membership, College/University, Diversity/Inclusion, Book Browsers, and Public Policy/Communications. Special Committees established by the president with the consent of the board of directors may Education committees (such as STEM), Special Events such as luncheons and celebrations, Fundraising, Hospitality, and Legacy.

The Nominating Committee is appointed two months prior to the Annual Meeting.

The Finance Committee is chaired by the finance officer, who also selects committee members in consultation with the president.

2. Each committee chair and member serves for a term of two years and is eligible for reappointment to the same committee for one succeeding, consecutive two-year term member.

3. Chairs of the committees shall take office at the start of the current AAUW fiscal year and are responsible for recruiting members of their respective committees.

4. The president/board chair serves as an ex officio member of all committees except Audit/Review and Nominating.

5. It is expected that members of committees shall participate in all meetings of the committee.

a. In the event that a member is unable to attend a meeting, it is the responsibility of the member to notify the chair in advance of the meeting or, in the case of the chair, to notify the president.

b. In the event that a member misses two consecutive meetings or is unable to fulfill the requirements of the committee, the chair may recommend to the president that the member be replaced.

c. In the event that the chair misses two consecutive meetings or is unable to fulfill the requirements of the committee, the president may recommend to the board that the committee chair be replaced.

d. If after review the president declares that a vacancy exists, the position shall be filled as described in these policies and the chair shall be notified of the replacement decision.

6. The chairs of committees shall prepare written reports to submit at the annual meeting and to the board at its regular meetings.

7. The chairs of committees shall perform other duties as designated by the board chair.

8. In order to facilitate the work of the committee, the incoming chair will receive an in-depth briefing by the outgoing chair. Committee members shall receive basic information including appropriate policies.

B. Panels and Task Forces

1. Panels and task forces charged with specific duties for finite periods of time may be appointed by the president with the approval of the board of directors.

2. Panels and task forces will follow the charges and policies regarding their function and membership established at the time of their creation. Such policies shall include terms of membership, qualifications for membership, and the specific purpose/s of the group.

3. It is expected that members of panels and task forces shall participate in all meetings of the group.

a. In the event that a member is unable to attend a meeting, it is the responsibility of the member to notify the chair.

b. In the event that a member misses two consecutive meetings or is unable to fulfill the requirements of the group, the chair may recommend to the president that the member be replaced.

c. In the event that the chair misses two consecutive meetings or is unable to fulfill the requirements of the committee, the president may recommend to the board that the committee chair be replaced.

d. If after review the president declares that a vacancy exists, the position shall be filled as described in these policies.

4. In all matters considered by panels and task forces, unless otherwise specified in the bylaws, these bodies may recommend action to the board, but the responsibility for the final decisions resides entirely with the AAUWGSO board.

C. Finance Committee

The Finance Committee is chaired by the Finance Officer (also known as Treasurer) shall oversee the preparation of the annual budget for presentation to the Board of Directors and

shall advise the board on the administration of the financial matters of the Corporation and monitor the transfer of funds to and from money market in relation to amounts budgeted for use in operations in accordance with the board-approved annual budget. Transfer of funds to and from the money market will be reported to the board through the regular monthly communication of financial reports.

D. Nominating Committee

1. There shall be a nominating committee of three members, selected by the Board of Directors at least two months before the Annual meeting.
2. Members of the committee shall serve for two years.
3. The names of the nominees shall be presented at the Branch meeting one month before the election, or in writing to every member prior to the Annual Meeting.
4. Nominations may be made from the floor at the Annual Meeting with the consent of the nominee.

VII. Voting Policy and Eligibility

A. Each individual member in good standing at the time of the meeting notice shall be entitled to one vote on any item of business.

B. The official annual meeting notice date is no fewer than ten but no more than sixty days before the meeting date.

1. Individual members in good standing are eligible to vote on all noticed business.
2. No business that has not been noticed may be included in the vote.

C. AAUWGSO Board of Directors will establish the date and time for the close of the vote for noticed annual meeting business.

VIII. WEBSITE AND ONLINE COMMUNICATIONS

The AAUW website, www.aauw.org, and online communications provide information and services that promote AAUW's mission to advance equity for women and girls through advocacy, education, philanthropy, and research. Content focuses on all aspects of AAUW:

- Public policy priorities and advocacy
- Community programs
- Initiatives to prevent and challenge sex discrimination in higher education
- Membership services and programs
- International, national, and community programs
- Issue-driven dialogues and blogs

This policy is designed to maintain the integrity of AAUW on the internet and in other online communications and to avoid the use of AAUW's name in ways inconsistent with its image, mission, policies, and programs. This includes logos, written content, photographs, graphics, video, audio, and links. The policy addresses three distinct audiences: National, State, Local, AAUW members and affiliates, and other users recipients and users of online communications.

AAUW reserves the right to remove or not to post on www.aauw.org any materials of external users or materials that AAUW considers to be objectionable or outside its mission.

Notwithstanding the reservation of this right, AAUW is not responsible for any material posted by any external users. AAUW specifically disclaims any and all liability for any claims or damages that result from postings by external users. Although www.aauw.org includes links providing direct access to other internet sites, AAUW has not participated in the development of those other sites and does not exert any editorial or other control over those sites.

IX. Recognition

AAUW Greensboro values its members and their contributions to advancing its mission and shall implement an awards/recognition program to recognize these efforts. The President, with support of the membership Committee shall be responsible for ensuring that this program is implemented.

X. Bylaws and Resolutions

Bylaws

AAUW Bylaws are the rules and regulations enacted to provide a framework to manage the activities and regulate the affairs of the organization. The bylaws shall not be inconsistent with law or with the Articles of Incorporation of the organization. Bylaws are approved by the membership.

Resolutions

Resolutions serve to complement AAUW's Historic Principles and Public Policy Priorities in focusing member attention and action. Resolutions articulate evolving AAUW positions on national issues and address major issues that call for special emphasis. The Board considers proposed resolutions, taking into account appropriateness to AAUW goals and programs, nationwide implications, timeliness, member support, potential for distinctive AAUW contribution, and practical and fiscal potential for implementation.

Bylaws and Resolutions Amendments

Bylaws amendments, Public Policy Priorities amendments, and resolutions may be submitted by any member, affiliate, or AAUW committee in good standing following AAUW prescribed rules and procedures

XI. Review and Revision

- The Board of Directors shall review the AAUW Greensboro Policy Manual annually.

- The general membership may propose changes to the Policy Statement, following a process established by the Board of Directors to receive and review these proposed Policy Statement changes.
- Based on this review, any part of the Policy Statement may be amended, suspended, or rescinded by a 2/3 majority vote of the board members at any board meeting.
- Changes will be reported to the general membership in the next newsletter, on the website and next general membership meeting.
- The changes and dates of revision will be recorded in the AAUW Greensboro Policy Manual

MEMBERSHIP

The bylaws are clear and constitute the entire policy related to membership eligibility and categories. The Board of Directors may establish a process to assess credentials that are submitted based on degree equivalence.

Basis of Membership

A. Individual Member

1. **Eligibility.** A graduate holding an associate or equivalent, baccalaureate, or higher degree from a qualified educational institution shall be eligible to receive admission to AAUW membership; such membership shall be granted upon payment of AAUW dues. The provisions set forth in this section are the sole requirements for eligibility and admissibility to membership. Refusal to admit an eligible graduate to branch membership shall result in loss of recognition of a branch.
2. **Determination of Admissibility to Membership.** Any graduate who claims qualification for membership in AAUW and who has been refused admission to membership by an officer of a branch may present credentials to the AAUW Board of Directors for review. The decision of the (AAUW) Board of Directors shall be final.
3. **Saving Clause.** No individual member shall lose membership due to any change in the status of the educational institution upon which qualification for membership was based.
4. **Categories of Membership.**
 - a. **National Member.** An AAUW national member is an individual who pays annual AAUW dues and who may or may not belong to a branch, state, or multistate organization or other AAUW-affiliated entity. A national member shall be entitled to vote and to serve on AAUW committees and the AAUW Board of Directors.
 - b. **Branch member.** A member of a branch is a national member who is also a member of one or more AAUW branches. A branch member shall be entitled to vote, hold office, and participate in all branch activities and programs of each branch where membership is maintained.
5. **Life Membership.**

- a. **Paid.** An individual member may become a life member upon a one-time payment of 20 years' dues; based on the amount of AAUW dues the year the member elects to become a life member. Thereafter, the life member shall be exempt from the payment of AAUW dues.
- b. **Fifty-Year Honorary.** An individual member who has paid AAUW dues for 50 years shall become a life member and shall thereafter be exempt from the payment of AAUW dues.
- c. **Privileges.** A life member of AAUW who maintains a membership in one or more branches of other AAUW-affiliated entities on an annual basis shall be entitled to all branch rights and privileges. A life member of AAUW who does not maintain branch membership shall be entitled to national member privileges only.

B. Partner Member

1. **College/University Partner Members.** C/U partners are qualified educational institutions, including two-year or community colleges that pay annual dues to AAUW. Each college/university member shall appoint one or two representatives who shall each have the membership benefits of a national member and any other benefits that accrue to representatives of partner members.
2. **C/U Representatives.** A representative of a C/U partner may choose to affiliate with a branch under the following conditions. Representatives of C/U Partner Members who choose to join a branch, have all the same rights and privileges as other members of the branch.

C. Student Affiliates

1. **Student Affiliates.** An undergraduate student enrolled in a qualified educational institution shall be eligible for student affiliation. Student affiliates shall be entitled to attend branch, state and AAUW meetings and receive the publications distributed to all members of AAUW. Affiliates may not vote or hold office. Fees for student affiliates are established by the AAUW Board of Directors. Branch fees are established by the Board of Directors of a branch.
2. **e-members.** Students enrolled as undergraduates at institutions with C/U partner membership are eligible to become e-members in AAUW. These e-members are eligible to join a branch and have all the same rights and privileges as Student Affiliate members.
3. **Graduate Students** may pay \$18.81 to become an AAUW National Member. Branch fees are established by the Board of Directors of a branch.

PROGRAM AND POLICY

****(This section is taken verbatim from AAUW National Policy Book)****

The AAUW Historic Principles provide a record of long-standing AAUW positions established through a century of study and action that establish the foundation underlying the basis for AAUW's policies and programs. The AAUW Public Policy Priorities are adopted by a vote of the membership every two years.

The document serves to present AAUW's public policy principles and action priorities, which will focus national resources and nationwide energy. This external statement of federal priorities identifies short-term policy objectives based upon their viability, critical need, strong member support, and potential for distinctive AAUW contribution.

I. Endorsement of Nominees for Appointed Office

- A. AAUW affiliates may endorse or oppose the confirmation of nominees for appointed offices.
- B. Clear procedures for making such endorsements must be developed and adopted by the state affiliate board.
 - 1. In the event that there is no state affiliate board, these procedures must be developed and agreed to by a majority of the state's affiliates. These procedures then become binding on all affiliates.

II. Endorsement of Candidates for Nonpartisan Elective Office

- A. A nonpartisan elective office is an office for which party affiliation does not appear on the ballot next to the candidate's name.
- B. AAUW affiliates with 501(c)(4) status (the majority of affiliates) may recruit and/or endorse candidates for nonpartisan elective offices.
 - 1. AAUW affiliates that have independently incorporated themselves as 501(c)(3) entities may not endorse candidates for any kind of elected office.
- C. Clear procedures for making such endorsements must be developed and adopted by the state affiliate board.
 - 1. In the event that there is no state affiliate board, these procedures must be developed and agreed to by a majority of the state's affiliates. These procedures then become binding on all affiliates.
- D. Before endorsing candidates for nonpartisan elective office, AAUW state affiliate organizations must carefully investigate state and local election laws.
 - 1. Where state or local election law considers endorsement itself a contribution, AAUW state affiliate organizations may not endorse candidates for any elective office, partisan or nonpartisan.

III. Endorsement of Candidates for Partisan Elective Office

- A. AAUW affiliates may not endorse or oppose candidates for partisan elective office.

IV. AAUW Affiliate's Contributions

- A. AAUW affiliates may not contribute money, mailing lists, or anything of material value to candidates for any elective office, partisan or nonpartisan.
- B. AAUW affiliates may not collectively volunteer time for candidates' activities through an official AAUW affiliate-sponsored activity.
- C. AAUW affiliates may not publish paid or unpaid partisan political announcements or advertisements in any AAUW affiliate publication.

V. AAUW Affiliate Activities for Candidates

A. Candidates for Partisan Elective Office

1. Forums and Debates

- a. Before a partisan election, affiliates may hold candidate forums to which all candidates for that elective office must be invited.
- b. If three or more political parties have nominees for any office, AAUW affiliates may limit invitations to the two political parties receiving the highest number of votes in the last preceding general election.
- c. AAUW affiliates with 501(c)(4) status (the majority of branches) must document a thorough and good-faith effort to ensure the participation of at least two candidates for a specific office (or their surrogates). AAUW affiliates may proceed with a forum with only one candidate only if such good-faith participation efforts are made.
- d. AAUW affiliates must make clear to forum attendees and in pre-publicity and post-publicity, if applicable, that other candidates or parties were invited to participate, naming names and giving reason(s) for nonparticipation, per invitee quotation. If no reason is given for nonparticipation, then the AAUW affiliate should state such to attendees and in pre-publicity, if applicable. It is critical to avoid the semblance of the AAUW affiliate as taking a partisan stance by omission or commission. (This applies to federal elections. Check state election code for other races.) AAUW affiliates with 501(c)(3) status may only proceed with a candidate forum if at least two candidates and/or their surrogates have accepted the invitation.

2. Speeches by Elected Officials Running for Office

- a. AAUW affiliates with 501(c)(3) status may invite a public official who is also a candidate in a partisan election to speak on a subject pertaining to the incumbent's duties as a public official, as long as the incumbent does not discuss his or her candidacy for public office and does not use campaign funds to underwrite their appearance.
- b. AAUW affiliates with a 501(c)(3) status may not invite a declared candidate in a partisan election to speak at a meeting on her/his candidacy for future public office.
- c. AAUW affiliates with 501(c)(3) or 501(c)(4) status may invite a declared candidate in a partisan election to speak at a meeting on a subject of particular expertise.

B. Candidates For Nonpartisan Elective Office

- 1. Before a nonpartisan election in which AAUW has not endorsed a candidate(s), AAUW affiliates may have candidate forums to which all candidates in that election are invited.

2. Before a nonpartisan election in which an affiliate has endorsed a candidate(s), branches or states may invite the endorsed candidate(s) to speak at a meeting on their candidacy with or without inviting non-endorsed candidates.

C. Candidate Questionnaires

1. All candidates running for the office(s) to be covered in a candidate questionnaire must have the opportunity to participate.
2. All candidate responses received should be signed by the candidate.
3. Responses must be printed in their entirety up to the specified word limit in any publication of responses to the questionnaire.
4. The publication of responses should include the names of all candidates to whom the questionnaire was sent, but publication may proceed even if all candidates do not respond by the appointed deadline.

VI. Election Activities of Individual AAUW Members

A. An individual member may endorse, as a private citizen, candidates for partisan elective office; contribute their own money or anything of value to such candidate(s); and organize for the purpose of supporting such candidate(s); but such endorsement, contribution, or organization cannot utilize the name of AAUW.

B. Any AAUW affiliate leader who is actively involved in a candidate's campaign should avoid involvement in branch or state electoral activities that may give the appearance of AAUW endorsement of the candidate.

C. As a candidate for any office, an individual member may state their AAUW membership as long as they are not opposing an AAUW program or policy. Stating one's AAUW membership while opposing AAUW positions violates the AAUW Use of Name Policy (see AAUW Bylaws, Article III). In the absence of official endorsement by AAUW (for appointive or nonpartisan elective office), such a statement of AAUW membership should not be construed to imply endorsement.

VII. IRS Guidelines

A. Support for/opposition to a candidate: "Therefore, the fundamental test that the Service uses to decide whether an IRC 501(c)(3) organization has engaged in political campaign intervention while advocating an issue is whether support for or opposition to a candidate is mentioned or indicated by a particular label used as a stand-in for a candidate." This should not impact a charity's ability to reach the public with a pure issue message. Accordingly, the appropriate focus for our affiliates should be speaking about issues rather than commenting on candidates.

B. Regarding 501(c)(3) affiliates: "The regulations provide that activities that constitute participation or intervention in a political campaign include, but are not limited to, the publication or distribution of written or printed statements or the making of oral statements on behalf of or in opposition to [a candidate for public office]"

[Reg.1.501(c)(3)-1(c)(3)(iii)]. See also Reg. 53.4945-3(a)(2). Consequently, a written or oral endorsement of a candidate is strictly forbidden. The rating of candidates, even on a nonpartisan basis, also is prohibited.

C. Individual Endorsements: Therefore, when an **official** of an IRC 501(c)(3) organization endorses a candidate somewhere other than in the organization's publications or at its official functions, and the organization is mentioned, it should be made clear that such endorsement is being made by the individual in his or her private capacity and not on the organization's behalf. The following language would serve as a sufficient disclaimer:

“Organization shown for identification purposes only; no endorsement by the organization is implied.” However, as stated earlier, if the endorsement occurs in the organization’s publication or at its official function, such a disclaimer is insufficient to avoid attribution of the endorsement to the organization.

D. 501(c)(3) and 501(c)(4) joint activities/income/expenses: Situations of particular concern when an IRC 501(c)(3) organization has a related IRC 501(c)(4) organization include those in which the two organizations share staff, facilities, or other expenses or in which the two organizations conduct joint activities requiring an allocation of income and expenses. Any allocation of income or expenses between the two organizations must be carefully reviewed to ensure that the allocation method is appropriate and that the resources of the IRC 501(c)(3) organization are not being used to subsidize the political campaign activity of the IRC 501(c)(4) organization.

E. Rating candidates: The public office need not be “partisan.” The IRS revoked the tax exempt status of the Association of the Bar of the City of New York, a 501(c)(3) organization, when the association attempted to rate candidates in elective judicial races on a nonpartisan basis. On appeal, the courts upheld the IRS.

FINANCIAL POLICY

The Board shall set and maintain policies and procedures to control fiscal records consistent with generally accepted accounting principles and federal, state, and local laws, including an annual financial review.

Fiscal Year and Budget

The fiscal year corresponds with that of AAUW and begins July 1 and ends on June 30. The Board of Directors shall adopt an annual budget for presentation to the Branch members each fiscal year.

Basis of Accounting

Policy:

- The organization uses the cash basis of accounting. Revenue is recognized when cash is received and expenses are recorded when cash is paid.

Procedure:

- Throughout the fiscal year, expenses are incurred in the month in which they are incurred. The books are closed no later than the [DAY/WEEK] after the close of the month. Invoices received after closing the books will be counted in the month in which it is paid.
- At the close of the fiscal year, this rule is not enforced. All expenses that should be accrued into the prior fiscal year are so accrued, in order to ensure that year-end financial statements reflect all expenses incurred during the fiscal year. Year-end books are closed no later than 90 days after the end of the fiscal year.
- Revenue is always recorded in the month in which it was earned or pledged.

Journal Entries

Bank Reconciliation:

Policy:

All bank statements will be opened and reviewed in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

Procedure:

All bank statements and cancelled checks will be opened and reviewed by the Treasurer or Finance Officer upon receipt.

Monthly Close:

Policy:

The books are closed on the 5th of the following month. This may depend on when the Treasurer receives the bank statement.

Procedure:

- All journal entries will be done using the computer software “Quickbooks”. The computer will automatically post these entries at month-end.
- The fiscal officer is responsible to review such entries on a monthly basis to make sure they are still applicable.
- Any reconciliation differences will be investigated and appropriate adjustments will be made.
- For journal entries to void a check, pull the original check in the computer’s check register and mark it VOID. Write an explanation in the memo section and record.

Record Keeping:

Policy: This document management policy is designed to conform to the charitable laws of the state, which gives the Attorney General an unusually long statute of limitations within which to bring an action for breach of charitable trust. All permitted document destruction shall be halted if AAUWGSO is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the President

Procedure:

- All records shall be kept
- Insurance policies and incident reports, leases still in effect, board minutes including bylaws & articles of incorporations, tax returns, end-of-year financial statements, ledgers, contracts & leases still in effect, canceled checks for important transactions, legal correspondences, audit/review reports shall be kept **permanently**.
- Canceled checks, bank statements, contracts & leases (expired), accounts payable/receivable shall be kept for **10 years**.
- General correspondences shall be kept for **3-4 years**.

Internal Controls

Line of Authority

Policy:

The Board has authority to approve fiscal policies and be required to review them annually and the President, Committee Chair have the authority to approve expenses in accordance with the approved budget.

Procedure:

- The Board of Directors approves the budget at the annual meeting.
- The Treasurer approves invoices, receipts, and purchases as well as all contract, lease and inventory records.

Financial Planning & Reporting

Budgeting Process:

Policy:

The organization's annual budget is prepared and approved annually. The budget is prepared by the Finance Committee in conjunction with the President and Board Treasurer. The budget is to be approved by the Board of Directors prior to the start of each fiscal year. The budget is revised during the year only if approved by the Board of Directors.

Procedure:

- The Finance Committee will work together with the President and Board Treasurer, to ensure that the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year
- The budget shall contain revenues and expenses forecasted by programs/activities.
- The chairperson of each committee is responsible for forwarding its budget information to the Finance Committee & Treasurer in a timely manner in preparation to draft budget
- The Board of Directors will review and approve the budget at its last meeting prior to the start of each fiscal year.

Internal Financial Reports:

The organization prepares regular financial reports on a monthly basis. All reports are finalized no later than 30 days after the close of the prior month. The Treasurer/Finance Chair is responsible for producing the following year-to-date reports at the end of each month: Statement of Financial Position (Balance Sheet) and Statement of Income & Expenses (P&L Statement).

Audit or Review:

The organization must provide an audit or review of its finances no later than 90 days after the close of its fiscal year. The audit/review must be completed by an outside accounting firm.

Tax Compliance: Exempt Organization Return:

The Treasurer/Finance Chair is responsible for the submission of the form 990 with the assistance of the outside accounting firm. The completed form 990 is approved by the President and made available to the Board of Directors and the public.

Revenue

Revenue Recognition

Policy:

All contributions will be recorded in accordance with GAAP. Contributions are recorded as pledged or received and must be credited to the appropriate revenue lines as presented in the annual budget and coded as designated in the organization's Chart of Accounts.

Procedure:

The Treasurer/Finance Chair reviews all revenue and indicates on the letter or copy of the check how the revenue shall be recognized. If there is a question or uncertainty about how to recognize a particular contribution, the Treasurer will ensure that the donor is contacted to clarify the intent of the contribution.

- Deposits are made by the close of each business day.
- The Treasurer is responsible for posting revenue to the general ledger.
- Copies of all checks are made and deposit slips are prepared.

Expense

Purchases and Procurement

Policy:

All procurement transactions must be conducted in a manner to provide open and free competition. Procurement transactions must consider price, quality, service and any other important factors.

Procedures

- Any request for purchases must be approved by the Committee Chair.
- All costs must be necessary for the performance or administration of the program.
- Invoices and bills will be opened and reviewed by the Chair.
- Invoices are then routed to the Treasurer for authorization prior to payment being issued.
- Copies of all invoices paid will be filed and retained for at least 5 years.

Expense Reimbursement

AAUW will reimburse members of the Board of Directors for pre approved travel and other event/program expenses incurred while performing AAUW business. All travel by AAUW Greensboro Board members to a destination outside Guilford County, made in connection with the performance of their duties, shall be authorized in advance by the Board when the cost of such travel is within approved budgets, or when the travel is by invitation with the inviting party bearing the travel costs. All expenses must be submitted for reimbursement within 30 days of completion.

When requesting reimbursement of expenditures, the following procedures are required:

- Submit reimbursement form per request to the Treasurer:
- Proof of purchase documentation includes: Receipt of Purchase or bills & invoices

APPENDIX

Duties of Officers, Board of Directors and Standing Committee Chairs. AAUW

GSO Bylaws Article IX Section 1.a. The elected officers of the Affiliate shall be the president, president-elect or past president, vice president, secretary and treasurer. b. All officers shall serve for a term of two (2) years or until their successors have been elected, or appointed, and assume office. The president-elect shall serve one (1) year, before becoming president for two (2) years as president and past president for one (1) year. c. The term of each officer shall begin on July 1.

Responsibilities of the Branch Board - *taken from AAUW National guidelines*

- Align branch activities with state and national AAUW priorities.
- Take an active and collaborative role in leading the branch to plan and implement AAUW activities.
- Actively recruit new members and engage existing members in activities.

PRESIDENT - *taken from AAUW National guidelines*

Overall Responsibilities

- Know and adhere to the branch bylaws, policies and procedures.
- Convene a board of directors to plan and implement activities that advance AAUW priorities and issues while engaging members, supporters and community friends.
- Facilitate collegial board and branch decision-making regarding goals, expectations and use of resources.
- Develop a strategic plan with measurable goals and objectives that might include membership recruitment and retention, program activity, public policy, diversity, leadership development and AAUW Fund initiatives.
- Encourage collaboration and teamwork; incorporate membership development, public policy advocacy, and fundraising into branch programs.
- Commit to diversity in all that you do; seek opportunities for inclusion of individuals and groups
Participate in community collaborations that advance AAUW's mission.
- Seek and maintain collaborative relationships with local colleges/universities and students.
- Represent your branch within your community and state.
- Review and monitor fiscal health and sign off on expenditures as appropriate.
- Encourage participation in AAUW's leadership training and resources.

Responsibilities to Your State

- Maintain regular contact with the state president and keep them informed of branch activities
- Know and adhere to state bylaws, policies and procedures.

Responsibilities to AAUW

- Encourage members to support national initiatives and programs.
- Adhere to all AAUW policies and procedures through compliance with the AAUW Bylaws, affiliate agreement, and fundraising guidelines (AAUW Policy 501).
- Support AAUW's leadership development efforts by nominating branch members for national and state leadership positions.

PRESIDENT-ELECT/PAST PRESIDENT - developed specifically for the AAUW Greensboro Branch in recognition of the importance of continuity and development of leadership

- follow the duties of the President and fill in when the President is not available
- support Finance Officer, Secretary, and VP Programming officers as needed.

FINANCE OFFICER - *taken from AAUW National guidelines*

Overall Responsibilities

- Open and maintain bank accounts for checking and/or savings and establish authorized check signers for your local affiliate. Each affiliate must use its own IRS-assigned Tax Identification Number (TIN) on all bank accounts.
- Work with your membership volunteer to secure membership renewals, and process dues and fees, and file the necessary forms with your state (if applicable) and the AAUW national office.
- Work with your board to evaluate the financial health and stability of your finances, develop a budget that supports the programs and activities of your group, and support a financial review process.
- Prepare monthly financial statements and include analysis of actual performance against budget.
- Be aware of relevant federal and state charitable tax issues and legal liabilities.
- Process and submit AAUW and AAUW Action Fund in compliance with proper financial accounting procedures, IRS regulations, and AAUW procedures.
- File IRS Form 990-N (gross receipts \$50,000 or less), 990-EZ (gross receipts under \$200,000) or 990 based on gross annual receipts and total asset thresholds.
- Protect the assets of the group by securing adequate insurance coverage and implementing internal accounting controls and procedures.
- Communicate with AAUW's finance department about listing your affiliate in the AAUW Group Exemption Letter.
- Retain in good order all financial statements, IRS forms and correspondence, sales and use tax certificates, tax determination letters, paid checks, deposits, contracts, and other financial supporting documents consistent with best practices and state laws.
- Adhere to all local, state, and federal charitable tax laws and generally accepted accounting principles and practices.

Responsibilities to Your State (applies to AAUW branches)

- Submit copies of all dues, fees and contributions reports to your state finance officer in accordance with established policies, procedures and timelines.

Responsibilities to AAUW National Office

- Work with other officers in your group to ensure that all dues, fees, and contribution reports are submitted and filed with the national office according to established procedures and timelines.
- Review all dues, fees, contributions and membership reports sent to the national office and alert staff of any discrepancies with your records.
- Ensure that all federal and state authorities and the AAUW national office have the correct contact information for your affiliate.
- Reply promptly to requests for 990-N information.

Time Commitment

- In addition to the above responsibilities, the finance officer may serve on the local affiliate board of directors and other committees as assigned.

VICE PRESIDENT PROGRAMS - developed specifically for the AAUW Greensboro Branch in recognition of the importance of timely and consistent membership meetings.

AAUW GSO Bylaws Article IX Section 1.d

A vacancy in the office of president shall be filled by the elected Vice President.

Responsibilities:

- Head the committee which develops and presents programs for the September, October, January, and March meetings.
- Attend meetings of the Board and report on the activities and concerns of the Program Committee.
- Estimate an annual budget for the committee.
- As Vice President, VP Programs is a member of the Executive Committee.
- Invite Branch members to join the programming committee; 4 - 6 members are a good size, preferably some with experience. Suggestions for possible interested members may come from Board or long-term members.
- Hold an initial, major planning meeting in late May or June. Arrange subsequent committee meetings as needed.
- The Branch Board selects the theme for a one or two-year period. The Program Committee then plans mission-based programs around this theme. The committee should evaluate programs by considering the following: mission-based, educational value, value to community.
- Be on the lookout for local resources - including members and their connections, and be aware of what NC branches and the National organization are promoting.
- Lead the initial meeting to plan programs for September, October, January and March. In recent years, the September meeting has included a Salad Supper and overview of the year's theme and programs; the October meeting has often had a public policy focus; the January meeting has started with a soup buffet; the March meeting, which is held close to International Women's Day, has often touched on global issues.
- Produce a Planning Report for the upcoming year's programs to share at the Summer/August Board meeting.
- Follow-up with committee members and/or direct contact to line up speakers, prepare mixer activities and materials, determine and supply technical support needs.

- Coordinate/communicate with related committees/officers, providing information about programs for publicity, sending hard copy information to (the few) members without email, letting Hospitality helpers know of any special set-up needs.
- Work up a meeting agenda with the President, submit a draft to the President, then type agreed text. About a week ahead, take an agenda to the printer (e.g. Office Depot), choose a number of copies and color of paper, have copies made and cut. There is a budget allowance for the committee which includes speaker gifts and printing.
- Confirm with all involved shortly prior to meeting date.
- Set up, as needed before meeting start time, and welcome speaker(s).
- Arrange for recognition of presenter(s) with a token of appreciation.
- Show appreciation for all the great people who've worked to put on the programs!

SECRETARY - The Office of Branch Secretary is an elected position, which includes being a voting member of the Branch Board of Directors as well as a member of the Executive Committee of the Board.

Responsibilities:

- Take notes during Board meetings and Executive Committee meetings and record the minutes and actions using the chosen format. Collect handouts distributed at the meetings.
- File the minutes in the Board Minutes Book and keep these records of Branch business in an orderly sequence. Each month file behind the minutes the handouts distributed during meetings, as well as pertinent letters, flyers and other documents related to Board business and Branch activities.
- Email minutes and other items relating to Board business to Board members in a timely manner prior to Board meetings.
- Track emails and other correspondence that relates to voting and Board actions between regular Board meetings and report these actions in the next Board minutes.
- Maintain a list of email addresses for immediate contact with Board members.
- Advise the President of parliamentary procedures when appropriate and have previous minutes available to answer questions that may arise related to past Board decisions.
- Check to be sure a quorum of Board members is present at each meeting.
- Record actions and votes taken at regular meetings of Branch members and especially at the Annual Meeting of AAUW Greensboro. These minutes should also be filed in the Board Minutes Book.
- Research and/or prepare such reports as deemed necessary related to past Branch activities or Board actions, as requested by the President.
- Respond to correspondence at the request of the President.

PUBLIC POLICY / COMMUNICATIONS

- Share the duties with a committee of 2 – 5 members who are skilled at advocacy, communications, media relations, and online communications. Related committees may be named to cover Advocacy, Marketing/Publicity and Communications. Specific

committees, if named to cover events, should be responsible for the advertising and promotion of those events.

- Meet with members to delegate tasks as needed.
- Prioritize and track issues of importance to AAUW Greensboro Branch.
- Participate in AAUW NC and DC Public Policy groups.
- Partner with local City and County organizations such as League of Women Voters.
- Follow local City and County political activities; represent AAUW Greensboro in activities as agreed upon by the Board.
- Identify advocacy opportunities at the State and Local levels.
- Prepare electronic and print advocacy communications.
- Prepare and update Facebook, Twitter, Website, email lists, and mailing labels.
- Cover events or delegate reliable coverage.
- Support Membership and Programming committees.

COLLEGE/UNIVERSITY LIAISON

Responsibilities of the Committee Chair:

- With the help of the branch president, recruit a committee of six to eight members.
- Coordinate the work of the committee members.
- Schedule a committee meeting to help new committee members understand the purposes of having AAUW College/University Partners, discuss the year's work and divide responsibilities.
- As needed, provide a check-list of responsibilities for committee members.
- Schedule additional meetings as necessary.
- Along with other committee members, work toward the committee goal(s).
- Help committee members know what has been done previously to assist C/U Partners with *\$tart \$mart* and *Elect Her*
- Maintain and update a file of sample documents related C/U liaison work

Responsibilities of Committee:

- Set short range and long term achievable goals for the committee.
- Recruit and encourage the colleges and universities in the Greensboro area to be ongoing AAUW C/U Partners. (A long term goal: to enroll all institutions of higher learning in the greater Greensboro area as AAUW C/U Partners.)
- Develop and maintain personal contacts with current AAUW C/U Partner Representatives at each institution.
- Assist AAUW C/U Partner Representatives in implementing AAUW programs such as *\$tart \$mart* and *Elect Her* by providing information about the process of developing the program(s) and details about how to get started.
- Promote student participation in the National Conference of College Women Students (NCCWS nick-whistle).
- Promote AAUW E-Student Affiliate membership for women students.
- Provide information about AAUW grants and fellowships for extended study, writing, and community projects at the graduate study level.

MEMBERSHIP -

Responsibilities of the Committee Chair:

- Recruit prospective Branch members.
- Monitor the national membership roster for accuracy.
- Work closely with the treasurer when enrolling new members.
- Notify National that you are the membership chair and assistant treasurer so that she will be able to access Membership Payment Portal (MPP).
- Know what membership fee to offer prospective members. This will determine the enrollment fee. Ex. of special dues: *Shape the Future*, Student e-affiliates, and Grad Student memberships.
- Keep track of online members in order to welcome them to the branch.
- Make and keep track of name tags for each member.
- Send cards to members that we haven't seen at meetings for a while.
- Suggestion: Appoint a membership committee

DIVERSITY - taken from AAUW National guidelines

Specific Responsibilities of the Branch Diversity and Inclusion Chair - The branch diversity and inclusion chair (BDIC) develops, implements, and monitors programs and activities that promote diversity and inclusion at the AAUW branch level.

Responsibilities to Your Branch

- Initiate actions to foster an open and inclusive environment.
- Serve as the “go-to” person for inclusion issues that must be addressed by the branch.
- Develop a broadly inclusive, diverse, and welcoming membership culture.
- Work with the branch president and board to create and implement a diversity and inclusion plan.
- Serve as a branch spokesperson on diversity and inclusion.
- Encourage collaboration and serve as a liaison with other community groups and diversity coalitions whose missions reflect AAUW priorities.
- Monitor the growth of diversity in membership and recruitment.
- Attend AAUW-sponsored webinars and meetings about diversity and inclusion.

Responsibilities to Your State

- Maintain regular contact with the state diversity and inclusion chair and report on efforts.
- Share successful diversity and inclusion strategies with the state diversity and inclusion chair and with other branches.

Leadership Skills Helpful to the Position

A good candidate will have experience working in or volunteering in a diversity and inclusion capacity or on tasks that have required implementing diversity and inclusion programs in the past. The following skills are also recommended:

- Internal and external communication skills, including language monitoring in all media, especially social media.
- Cross-cultural awareness, including an understanding that each AAUW affiliate fosters its own culture.
- Leadership and managerial abilities.

- Skill in marketing and coalition building.
- Knowledge of AAUW's history and mission.

Time Commitment

Approximate time required for this position is six hours per month. Attendance at state conventions is strongly encouraged.

BOOK BROWSERS

Responsibilities of the Committee Chair:

- Send email reminders about the book discussion meetings the first Monday of each month (excluding June, July and August) at the Kathleen Clay Edwards Library at 1:30 p.m.
- Set up occasional lunch dates at nearby restaurants (usually Panera or Phoenix) prior to the book discussion meetings.
- Plan a June meeting to discuss potential books for the coming year. Lunch is usually planned with each person contributing a dish. Book Browsers are encouraged to "sell" their book choice for two minutes. The group then decides which nine books will be selected for the September through May readings.
- Publish and email the annual reading list chosen to Book Browsers and any other interested AAUW members.
- indicate on the annual reading list which books are available from the Library Reading Group to borrow and which books need to be purchased.
- Coordinate the book selections with the Library Reading Group Specialist and make arrangements to bring the available books to the appropriate meetings.

NOMINATING

- There shall be a nominating committee of three members, selected by the Board of Directors at least two months before the Annual meeting.
- Members of the committee shall serve for two years.
- The names of the nominees shall be presented at the Branch meeting one month before the election, or in writing to every member prior to the Annual Meeting.
- Nominations may be made from the floor at the Annual Meeting with the consent of the nominee.

SPECIAL COMMITTEES RESPONSIBILITIES

STEM Committee - *taken from AAUW National guidelines*

The science, technology, engineering and math (STEM) chair serves on an AAUW branch board. The purpose of the role is to champion women's representation in STEM by encouraging women and girls to pursue these educational and career fields. Chairs are expected to initiate and participate in local STEM events and be effective communicators for AAUW's STEM research and programmatic efforts.

Specific Responsibilities of the Branch STEM Chair

Responsibilities to Your Branch

- Develop an action plan for STEM education outreach and events that includes specific, measurable goals.
- Ensure that STEM education outreach and events are included in the state or branch budget.
- Serve on AAUW Tech Trek or AAUW Tech Savvy committees, if applicable, and volunteer at AAUW STEM events.
- Attend local STEM conferences, distribute information about AAUW programs and research, network with local STEM-focused groups, and explore other opportunities to collaborate at the local level.
- Speak to community groups about AAUW research and STEM programs.
- Encourage branch and state organizations to promote local STEM events on national social media outlets by tagging and sharing with the AAUW Facebook page and Twitter feed.
- Bring successful STEM branch events to the attention of the AAUW national office.
- Publicize AAUW STEM activities at your state convention.
- Familiarize yourself with AAUW STEM educational programs and materials and be prepared to discuss the benefits of STEM engagement with branch and state organizations and community members.

Responsibilities to Your State

- Establish a communication schedule with other STEM chairs in your state; regular contact will help support branch efforts and ensure that branch programs stay on track.
- Assist AAUW branches in implementing STEM events as a leader volunteer.
- Publicize successful STEM events via state and national social media.

Leadership Skills Helpful to the Position

A good candidate will be skilled in planning and goal setting, program planning and development, communications, team building, coalition building, public speaking, thinking outside the box, and consensus building. Candidates should also have a passion for STEM education and equity for women and girls.

Time Commitment

Approximate time required for this position will differ with each state. Attendance at state conventions and the AAUW National Convention is encouraged.

Miscellaneous Decisions

The Board of Directors can make motions that can be amended to fit the times.

1. The Board of AAUW Greensboro makes a commitment to fund at least three scholarships to NCCWSL on an annual basis. The Board also suggested that the C/U Liaison committee find ways to help campus C/U Representatives develop plans for publicizing the scholarship opportunity during the first semester.
2. AAUW Greensboro will place a 3% management fee on all grants acting due to the additional responsibilities as the fiscal agent.

FORMS

AAUW GREENSBORO BRANCH

2020-2021 REIMBURSEMENT FORM

Our intent is to ensure financial considerations do not limit your participation and to capture what it cost to run the branch. If you do not need the reimbursement, please take the time to waive reimbursement by completing the in-kind form and claim a contribution.

Date of Expense:

Payable To:

Name _____

Contact Person _____

Address _____

City _____

State _____

Zip _____

Daytime phone _____

FAX _____

Purpose of Request:

Budget Line or Approved by (normally committee chair):

Mileage: _____ Lodging _____

Other Explain _____ \$ _____

Other Explain _____ \$ _____

Other Explain _____ \$ _____

Adjustment as donation to _____ Activity\$ _____

TOTAL Reimbursement Requested \$ _____

Signed: _____ **Date:** _____

Please return this form with receipts attached to:

AAUW Greensboro Branch
Attn: Millie Hoffler-Foushee

Phone: 336-314-0198

P.O. Box 10754, Greensboro, NC 27404-0754

AAUW GREENSBORO BRANCH
2020-2021 GIFT-IN-KIND CONTRIBUTION FORM

Date:

Donor Information:

Name _____

Contact Person _____

Address _____

City _____

State _____

Zip _____

Daytime phone _____

FAX _____

Gift Description:

Estimated fair market value (by donor): \$ _____

Special instructions (e.g., item delivery or pick up, restrictions, etc.):

Please return this form with receipts attached to:

AAUW Greensboro Branch
Attn: Millie Hoffler-Foushee
P.O. Box 10754
Greensboro, NC 27404-0754

Phone: 336-314-0198

This form does not serve as a receipt for this contribution, but is intended for our internal record keeping purposes only. A receipt describing the items or merchandise donated will be mailed to the address supplied above. AAUW Greensboro is unable to include the estimated value on the donor receipt. It is the responsibility of the donor to substantiate the fair market value for his/her own tax purposes. The donation of services, although very valuable and much appreciated, is generally not considered tax deductible by the IRS. Please consult with your tax advisor to determine the tax implications of your gift.