

League of Women Voters of Coos County

Board Policy & Procedures

Readopted August 7, 2006; Revised and Readopted May 7, 2014

I. DEFINITION OF POLICY

Policies are procedures or practices that become established through experience and usage and are then adopted as the best means of carrying out the purpose of the League of Women Voters as stated in its Bylaws. Policies shall be reviewed for annual re-adoption.

II. NON-PARTISANSHIP POLICY

The Board of Directors shall examine this policy yearly, after which it will inform the members of its provisions. The community shall be informed of this policy when appropriate.

A. The spirit of the non-partisanship policy is not to see how much political activity is possible within the policy, but to be actively and honestly non-partisan. For league purposes, "political activity" may be defined as publicly supporting or taking part in a campaign, or engaging in a task which is identified in the public mind with a partisan candidate or a candidate for a partisan office. This should not be interpreted to limit league action when a league position happens to be similar to that of a candidate or partisan group.

B. Any Board member shall resign her/his office before engaging in partisan political activity. She/he shall be eligible again for office at the end of the League year in which the resignation occurred, provided that not less than three months have elapsed since the activity ended. The Board shall give publicity to such resigning officers.

C. Board members may attend gatherings for the purpose of meeting candidates for office, but shall not hold such meetings in their homes. They may attend meetings where ballot measures are explained. They may hold such meetings in their homes for Voter Service activities and for League-supported ballot measures.

D. Some Board positions are politically more sensitive than others. Persons in these sensitive positions should be particularly careful about activities which appear to be partisan. Since circumstances vary, if a question arises, the case will be decided by the Board on its merits. Board members who as individuals wish to work on or endorse issues which the League has not studied should have Board approval.

E. The nominating committee will ensure that nominations to the Board are in accord with the nonpartisanship policy. Each nominee will be informed of the application of the policy to her/his future activities.

F. Non-board members may engage in partisan activities as individuals and are encouraged to do so.

G. Board members who are asked to serve on local government committees and commissions as official League representative may do so after full Board discussion and agreement on the nature of the representation. If the issue under commission study is not on the League program, the decision will hinge on whether the group will operate in a partisan or non-partisan way. From the beginning it should be made clear that the League is not committed to support the commission's recommendations unless they are accepted by the members through consensus.

H. Nothing in this policy shall be interpreted to limit partisan activities on the part of family members of the Board.

III. ACTION

A. The president will represent the League when an official statement is appropriate. This responsibility may be delegated to another member when duties conflict. Action policies will be decided by the Board. Decisions which carry out these policies will be made by the Action Committee, which consists of the president, vice-presidents, and appropriate program chairmen. Other board members and interested members are welcome to attend. The president, in consultation with at least one vice-president, the pertinent committee chairperson, and the observer (if relevant) may make emergency action decisions. A full report of the activity will be made at the next board meeting.

B. The president shall sign all letters pertaining to the League positions and principles. Other co-signers can be designated by the president or the Board.

C. When any League member is stating an opinion at a public meeting, or in a letter to the editor, that member should refrain from adding that she/he belongs to the League. If asked, she/he should acknowledge her membership but point out that she/he speaks only for her/himself.

IV. DISTRIBUTION OF MATERIALS

The Board approves all material sent or given to members. Non-League prepared material will be handled as follows:

A. *Bulleting*: All articles, flyers, or other material which a group or individual wishes to include in the bulletin or mail with it must be approved by the President.

B. *League equipment*: The Board must approve all material processed on League equipment and using League supplies.

V. COMMUNICATION WITH THE COMMUNITY AND THE NEWS MEDIA

A. When questioned by the media, committee chairmen and observers should answer questions about the League's concerns and directions of study. They may explain League positions, but they should not state personal opinions or speculate on future Board or membership decisions.

B. When League members want to initiate contact with the press, they should coordinate with the public relations chairperson and/or the president.

C. When consensus is reached or other important League action is decided, the president and the appropriate chairperson should be available to the media. If a meeting is arranged, adequate information should be supplied through the public relations chairperson.

VI. MEETINGS

All Board meetings are open to all members. All general and unit meetings are open to the public; however, when the purpose of the meeting is to reach consensus on positions or actions to be taken by the League, only members will be invited to the consensus meeting.

VII. MEMBERSHIP DIRECTORY

The directory of members of LWVCC is distributed annually to all members. Members of the League regard their listing in the directory as private information for the benefit of other League members and not for use by non-members. The directory shall NOT be made available to commercial firms or for commercial or partisan purposes. Take care not to forward names and addresses when forwarding e-mails. Use "blind copy" when necessary.

VIII. FINANCIAL PROCEDURES

(Approved April 4, 2012)

A. Fiscal Year

The fiscal year for the League of Women Voters of Coos County begins May 1.

B. Annual Budget

A Budget Committee should be appointed by the board of directors for the purpose of preparing and presenting a 12-month budget to the membership as part of the Annual Meeting in May.

Typically, the Committee is appointed early in the calendar year, and presents a preliminary budget to the board in March, with Board approval no later than April. The Treasurer is not allowed to serve as Chair of this committee, but should serve as a member. The board then recommends a budget to the membership at the Annual Meeting in May.

C. Financial Statements

The Treasurer will present a Statement of Income and Expense to the board at each monthly meeting. This statement should include budget information and fund balances for both the General Fund and the Education Fund. In addition, the Treasurer will present a yearly report at the Annual Meeting in May for the membership.

D. Expense Reimbursement

Prior authorization from the Treasurer before expenses are incurred is advisable. Sufficient documentation should be turned in to the Treasurer to receive reimbursement for expenses, and member can reasonably expect to receive funds within 30 days. Members are typically not reimbursed for volunteer time or mileage expenses.

If the Treasurer requires reimbursement, prior board approval is necessary to ensure proper separation of duties.

E. Check Signatures

By Board policy, two signatures are required for checks exceeding \$1,000.00; otherwise, one signature is sufficient. Such checks may be written up to the limit of the remaining budget amount for the category of payment, unless otherwise authorized by board approval. The signature authority at the bank should be reviewed annually to update current signers. (The bank will require specific language in the minutes to indicate who will be removed and who will be added.)

F. Separation of Duties

To the greatest extent possible, the Treasurer should ensure transparency and clarity in all financial matters. The board should review its financial responsibilities annually as part of the installation of new officers and board members. Whenever possible, cash payments received should be counted by two unrelated League members, and a receipt should be issued to the payer. The receipt and receipt book should be initialed by the person(s) receiving the cash payment. Accounting records, bank statements, and all other documents should always be available for random review and reconciliation by any League member.

G. Financial Reviews and Audits

An ad-hoc Financial Review Committee should be formed annually, immediately following the end of the fiscal year on April 30th, to assess the financial records of the League of Women Voters of Coos County. A formal audit is not necessary unless the board approves such an expense.

The Committee should

- ensure the check reconciliations have been completed and are accurate,
- ensure two signatures are obtained when necessary,
- ensure any inventory reports match existing physical inventory,
- ensure proper documentation exists for expenses, and
- ensure account balances match independent records.

H. Inventory

The League of Women Voters of Coos County occasionally acquires items to sell to generate funds for the club (bumper stickers, t-shirts, tote bags). It is the responsibility of the member coordinating the fundraising activities to provide a yearly report of inventory to the Treasurer, to be presented at the Annual Meeting in May. Items sold during the year should be reflected in this report, and should balance with the Treasurer's records.

I. Financial Records Retention

Documentation related to tax filings with the IRS and the State of Oregon should be retained permanently; bank statements and other financial documentation should be retained for 7 years. Documents should be destroyed in a manner which precludes others from obtaining bank account numbers and other sensitive information.

IX. RECORD RETENTION

(Approved April 2, 2014)

Retention of certain documents will help to maintain a history of the League and its actions, and also meet the legal requirements which are required of any corporation. The table below shows the minimum retention requirements. Records which are not in the "permanent" category and have historical significance may be kept longer than the minimum requirement.

Documents (paper and electronic) are kept in compliance with the requirements listed below.

Physical records. At least once a year, files are moved from active files to inactive files and files are marked with retention dates. Files are stored in a secure and dry location.

Electronic records. Files are backed up regularly, and files are stored off-site monthly, such as in Drop Box. The format for electronic records should be periodically updated so that the format does not become obsolete, e.g., copying from floppy disk to memory stick.

Record Destruction. When records have met their retention period and are approved for destruction, the files should be properly destroyed and the destruction documented.

Record Transfer. When an office is vacated, the records must be transferred to the new office holder.

Document	Origin	Revision	Original	Copy	Retention
Art. Of Inc. OR	Date	N/A	President	Secretary LOWV OR	Permanent
By-Laws	Date		President	Secretary LOWV OR	Permanent
Policies	Date	5/7/2014	President	Secretary	Permanent
Annual reports	Annually		Secretary	President	Permanent
Minutes	Monthly Annual Meeting		Secretary	LOWV OR	Permanent
Bank statements			Treasurer		7 years
Treasurer report			Treasurer	Board	7 years
IRS Tax filing			Treasurer		7 years
Membership List			Secretary	Membership Chair	Permanent
Local League Studies	Various		Secretary	President	Permanent
For Historical Purposes/ Ref.					
Newsletters			Newsletter Editor	LOWV OR	Permanent
Forum info.	Various		Forum chair		10 years

X. VOTERS FORUM POLICIES AND PROCEDURES

As a voter service, the LOWVCC may offer forums to provide information about candidates and/or issues. All who are involved in a League sponsored forum, including candidates and presenters of issues, must follow specific policies and procedures to ensure that the League maintains its non-partisanship standards and provides equity for all who participate.

The League may also advocate for an issue and present only one side, such as pro or con for a ballot measure, through the format of a forum. The League will clearly publicize the nature of such forum.

Specific policies related to forums include:

Attachment A. Voter Forum Policies (Revised 8-6-12)

Attachment B. Forum Ground Rules (Revised 10-1-12)