



Girl Scouts of Virginia Skyline Council

# Policies

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## GIRL SCOUTS OF VIRGINIA SKYLINE COUNCIL (GSVSC) POLICIES

### PROGRAM

P1 Troops/groups must have written permission from a council employee to participate in activities that involve **a)** a day or overnight trip that includes non-registered participants; **b)** a day or overnight trip outside council boundaries; **c)** trips or overnights of 2 nights/3 days or more; **d)** travel outside the continental US **e)** camping activities, including backyard camping, campfires, outdoor cooking and cabin camping; **f)** programs that include human sexuality and related health issues; **g)** activities that present a greater risk than usual to participants.

#### Procedures

- Non-registered participants refer to anyone not registered as a Girl Scout member, including chaperones, tag-alongs, members of other scouting groups and collaborators.
- Refer to the *Volunteer Essentials* Travel Information Appendix for more information.
- Refer to Safety Activity Checkpoints for information on activities with greater risk than usual, and identify when council permission, approved vendors, and/or the purchase of additional GS Activity insurance is required.

P2 During activities involving girl participation, no alcoholic beverages or illegal drugs shall be used, consumed or possessed by anyone present. Anyone arriving under the suspicion of influence, noticeable by their behavior, will be prohibited from participating in the activity.

#### Procedures

- Prescription drugs authorized by a physician are allowed if indicated on health form.
- The Incident Report Form must be used in confidence to report an instance of prohibiting someone from participating due to substance-influenced behavior.

P3 Auxiliary heaters (fueled by electricity, wood, coal, gas, oil, solar, propane, kerosene, etc.) are never to be used in areas used for sleeping during regular sleeping hours.

P4 No open flame sources (such as candles, lanterns, stoves, etc.) are to be used in tents.

P5 Non-Girl Scout groups and families of registered Girl Scouts must submit the designated application and pay appropriate fees for use of any GSVSC facility and will be given time and date consideration if not in conflict with ongoing Girl Scout use. The designated application must verify that the group/organization/family has or can obtain appropriate insurance for the nature of their use; be financially responsible for any and all damages beyond the requested damage deposit amount caused by their use and/or personal injury; and must sign the hold harmless provision contained within the application. Any non-Girl Scout group may be denied use of the facility if their beliefs and practices are in conflict with those of the Girl Scouts and/or with previous use have shown lack of care and responsibility for GSVSC facilities/properties.

P6 GSVSC will ensure fair and equal treatment to all girls who seek to participate in any of the council's programs or activities. A girl who meets or can meet membership requirements shall not be denied admission or access to Girl Scout program because of race, color, ethnicity, national origin, background, disability, family structure, religious beliefs, socioeconomic, sexual orientation, gender identity, or any other legally protected status. Reasonable accommodations shall be made for girls with disabilities to ensure that girls have access to activities. It is the policy of GSVSC to assure that girl membership reflects the diversity of population groups within its jurisdiction.

P7 Each troop or group must have a minimum of two troop co-leaders. When a troop has only two co-leaders, they cannot be related. All troop co-leaders are required to have an approved GSVSC background check. They also must be a registered adult Girl Scout member, and must receive the appropriate Girl Scout training.

### **Procedures**

- All GSVSC background checks must be renewed every three years.
- Men may serve as troop leaders when a non-related adult female leader is present.
- A man cannot be a troop leader with his wife unless there is an unrelated female troop leader present and registered.
- Written/email permission must be given by an authorized council employee to register or continue a troop/group with fewer than two GSVSC appointed leaders.

P8 A troop/group consists of at least five girls from more than one family.

### **Procedures**

- Written/e-mail permission must be given by an authorized council employee to register or continue a troop/group with fewer than five girl members.

P9 Male volunteers may not sleep in the same space with girl members who are not their daughters.

**Procedures**

- Males may participate only if separate sleeping quarters and bathrooms are available for their use.
- Sleeping accommodations for such events should be announced in advance, and girls must be instructed **NOT** to enter the sleeping accommodations of males.
- Men should not be among the adults supervising girls in the sleeping area for an event. The adult-to-girl ratio for the trip will need to be adjusted accordingly.
- With written permission from the parent, males may sleep in the same space with “tag-along” brothers while on trips. At no time should the adult male and child be left alone together.
- Each girl participant should have her own bed. Parent/guardian permission must be obtained if girls are to share a bed.
- Girls and adults do not share a bed with the exceptions of mothers and daughters.
- It is not mandatory that an adult sleep in the sleeping area (tent, cabin, or designated area) with the girls, but if an adult female does share the sleeping area, there should always be two unrelated adult females present.

P10 Every Girl Scout group shall respect the varying religious opinions and practices of its membership in planning and conducting activities.

**Procedures**

- GSVSC reserves the right to refuse appointment and to dismiss or suspend from affiliation with GSVSC any volunteer who is found to be forcing a belief system on girl members.

P11 Personal firearms for which an individual is licensed must not be carried on the body (adult or girl) when participating in a Girl Scout activity.

**Procedures**

- These firearms must be unloaded and placed in the locked trunk of the car or, if located on a rack in the cab of a truck, the truck must be locked.
- Law enforcement officers, if required to carry their sidearm, must be sure it remains holstered with the safety catch on.

P12 Horse stables, high-adventure vendors and charter bus companies must go through an approval process to ensure that they meet safety and insurance guidelines before use by Girl Scouts.

### **Procedures**

- A stable or high-adventure vendor approved by another Girl Scout council may be used by receiving written verification of the approval from the other council as well as a copy of the vendor's certificate of insurance.
- An up-to-date list of approved stables (#2149), high-adventure vendors (#2147) and charter bus companies (#2148) may be found on the council website ([www.gsvsc.org](http://www.gsvsc.org), Forms & Documents). To have a new stable, high-adventure vendor or charter bus company added to the list, please allow a minimum of eight weeks for processing.

P13 Program Refund Policy: requested refunds are up to the discretion of the council (GSVSC staff) based on individual circumstances. Refunds will not be issued less than 30 days prior to the date of the program, event, camp or training, and will not include any processing fees or unrecoverable program expenses incurred by the organizer(s). Refunds will not be issued for fewer than \$5; after applicable refund processing fees. Trips will have their own individual refund policies.

### **Procedures**

- GSVSC volunteers hosting programs, events, camps, and trainings will utilize the Program Refund Policy.
- Non-Girl Scout program collaborators running approved programs have the right to set and enforce their own refund policies. These policies must be mutually agreed-upon with collaborators and clearly stated on registration materials.

P14 All GSVSC sanctioned (council, troop, SU) events are to be delivered as advertised or registrants are to receive a full refund for cancellations. Decisions regarding cancellations of programs, events, trips, camps or trainings due to uncontrollable circumstances, as approved by the CEO, are to be made with the safety of our members in mind and based on conditions at the program, event, trip, camp or training location. Postponed programs, events, trips, camps, or trainings are to be rescheduled within six months at no additional cost to registrants.

### **Procedures**

- All GSVSC volunteers and Non-Girl Scout program collaborators hosting programs, events, trips, camps or trainings are to utilize the above GSVSC cancellation policy.
- If there is an unforeseen circumstance that prohibits rescheduling or refunding a cancelled program, event, trip, camp, or training, these circumstances are to be discussed with the CEO prior to deciding or communicating an alternative. It will be at the CEO's discretion to dictate what the alternative will be.

- Inclement weather statements are to be clearly stated in all registration materials as follows: “In the event the program, event, trip, camp or training should be postponed due to inclement weather, the program will be rescheduled. No refunds will be provided should registrants choose not to participate in activities on the alternate inclement weather date.” The inclement weather statement should also indicate the alternate inclement weather date, time, and location.

## **VOLUNTEER FINANCE**

VF1 Any registered Girl Scout volunteer who assumes stewardship of any Girl Scout monies within his/her jurisdiction is accountable to Girl Scouts of Virginia Skyline Council for those monies, and those monies shall be held in a checking or interest-bearing account, at a GSVSC-approved bank.

### **Procedures**

- Council-wide approved banks are First Citizens Bank, BB&T, Union Bank, Bank of Botetourt, First and Citizens Bank, and Grayson National Bank. If none of these banks are available within the volunteer’s service unit, special permission must be granted by the council’s senior finance director.
- Troop/group bank accounts should be opened no later than 30 days after receipt of the bank resolution.
- A GSVSC Annual Finance Report is required to be completed for all Girl Scout troop/group accounts. Annually, the report is completed by the designated troop/group leader to justify all account activity for the year. The designated troop/group leader submits the report to GSVSC by June 30.

VF2 Each bank account established and managed by registered Girl Scout volunteers must have at least two adult signatories. No two persons from the same family or household may be considered signatories on a Girl Scout bank account.

### **Procedures**

- Adult signatories are to be registered Girl Scout members, have a cleared GSVSC background check on file with council and have the appropriate GSVSC training.
- A treasurer must be appointed to ensure proper management and timely reporting of all Girl Scout funds.
- All bank signers must sign a fiduciary responsibility agreement prior to opening a Girl Scout bank account.
- The Girl Scout troop/group should also have an approved service unit team member as a signer on the account.
- If the troop/group is not able to acquire the two signatories within 30 days, then approval should be obtained from the GSVSC Finance Department to open or continue use of the troop bank account.

VF3 Adults and volunteers are responsible to GSVSC for proper financial administration. Any adult or volunteer who:

- A) writes a dishonored check from a Girl Scout account;
- B) writes a dishonored check from his/her personal account made payable to Girl Scouts;
- C) withdraws funds from a Girl Scout account via debit card or by any other means initiates a transaction resulting in insufficient funds in a Girl Scout account;
- D) fails to properly monitor the balance of a Girl Scout account resulting in an overdraft or closure of the account;
- E) uses Girl Scout monies for personal purposes

Will be:  
Required to reimburse Girl Scouts for any and all missing or misappropriated funds in addition to paying any and all bank charges and all applicable court or legal fees.

And can be:

- a) removed from his or her position
- b) deemed ineligible for any position in the council.

### **Procedures**

- Failure by any volunteer, adult, parent or guardian to submit amounts due the council for any of the above conditions or failure to pay amounts due troops/groups for product sales (after having the opportunity to make restitution) may result in additional prosecution to the fullest extent of the law.
- Failure by any volunteer or adult to include the girls in decision-making about the use of the troop funds may result in removal from his or her position.

VF4 Troops/groups not re-registering by December 1 must close the troop/group account and send any unused funds to council headquarters. These funds are held for one membership year (October 1-September 30) pending re-registration of this troop/group number. If the troop/group does not re-register by September 30, the funds revert to the Girl Scouts of Virginia Skyline Council general operating fund.

### **Procedures**

- A GSVSC Finance Report must be completed for all Girl Scout troop/groups that are disbanding and should be submitted within 30 days of their final troop/group activity.
- Troop numbers will not be reassigned for two years.
- If a member of a disbanded troop registers with a different troop within the membership year, a prorated amount of the remaining troop funds — based on the number of registered girls — will be transferred to the troop, upon request.



VF5 The Girl Scout service unit booth coordinator must be notified whenever a troop/group/individual girl plans to sell cookies/fall products at booth sales. All troops/groups/individual girls must have at least two adults present at all times for council-sponsored booth sales.

### **Procedures**

- Refer to *Safety Activity Checkpoints* for additional information about adult-to-girl ratios for activities.
- An individual girl or girls may conduct a “lemonade stand” or door-to-door product sales with one parent or appropriate female adult with parental consent, provided a second adult is aware of her location.
- All product sale booths, “lemonade stands” or any other method of selling to the public that is held away from the girl’s home or residential neighborhood must be scheduled with the booth coordinator for their troop.

VF6 Troops/groups may seek approval for additional money-earning activities after they have participated in both council-sponsored product sales. The Girls Scouts of the USA (GSUSA) *Blue Book of Basic Documents* and *Volunteer Essentials* provide guidelines which must be followed for additional money-earning activities.

### **Procedures**

- Product sales program dates begin with the first date of order-taking and end with the final date of booth sales.
- Troops/groups are permitted to conduct no more than five additional money-earning projects per year. Such public money-earning projects should not take place during the time of the product sale programs. Troops/groups may carry out money-earning activities directed towards our internal Girl Scout members’ audience during the product sales (such as at the GSVSC Annual Meeting or at Open Council Dialogue meetings or program events for troops).
- All money-earning projects should be reported on the annual troop/group finance report and include the income and expenses of such projects.
- Individually registered girls who are earning money for a Silver or Gold Award project need to follow the same policies as troops/groups. Since there is no finance report for individually registered girls, she will need to report all income and expenses within her award report.
- If money-earning projects are carried out without council approval, the proceeds will be forfeited to the council and/or the troop/group will be unable to participate in the next product sale cycle (Fall Product Program and Cookie Program).

VF7 Only contributions payable to Girl Scouts of Virginia Skyline Council may be eligible for charitable tax deductions for the donor and only in cases where the donor receives no goods or services in return for the gift.

### **Procedures**

- Before seeking or accepting any donation restricted to a specific troop/group/project with a value of more than \$100, the Girl Scout member or parent will contact the GSVSC development department for written permission to accept the gift.
- These gifts must first be received at the council headquarters and will then be forwarded to the troop/group as directed in writing by the donor. Gifts that violate GSVSC policies P6 and V1 shall not be accepted.
- Only the GSVSC development department may issue letters of tax deductibility and/or certify as to the organization's 501(c)3 status.

VF8 Adults may not conduct money-earning activities under the Girl Scout name to support their own participation in an activity unless they have direct responsibility for supervising a group of girls during the activity for which the money is being earned.

### **Procedures**

- Volunteers may only receive reimbursement for expenses when these costs are discussed as part of the troop or group product program goal setting, and are planned and budgeted prior to the activity; the adult had a direct responsibility for supervising a group of girls during the activity for which the expenses are being reimbursed; and when applicable, the adult participated in council-approved money-earning activities to offset these costs to the troop or group.
- Reimbursement for expenses cannot ever exceed \$599.00 per person / per calendar year (January - December).
- Volunteers are not ever allowed to issue or pay out a stipend.
- Reimbursement can never be issued by the person receiving the reimbursement; there must always be accountability.
- Reimbursement can never be issued without an expense receipt that correlates to the exact amount being reimbursed. Girl Scout and personal expenses should never be commingled.
- Reimbursement can never be in the form of cash, gift cards or prepaid debit cards. Reimbursement may only be in the form of a check or electronic transfer so documentation can be easily reconciled, i.e., volunteers are not ever allowed to use troop or group funds to pay for personal in-kind items (personal or family household expenses) as another means of reimbursement.
- An individual may only be reimbursed for gas or mileage; never both.
- Gas reimbursement must include gas receipts equal to the amount of gas-related expenses incurred during the planned Girl Scout activity.
- Mileage reimbursement must only be at the standard volunteer IRS mileage rate of \$14 cents per mile.
  - Mileage reimbursement must always include a mileage log that entails:
  - The amount: the number of total miles driven for each Girl Scout-related trip.

- The date: the date of each trip.
- The location: the destination for each Girl Scout-related trip.
- The Girl Scout purpose: the Girl Scout-related reason for traveling to and from this location and receiving mileage reimbursement.
- All reimbursement expenses and correlating receipts must be included with all end-of-year troop, group, service unit, or summer camp expense reports. Finance reports must always include a description of the purpose and the name of the person being reimbursed.
- Virginia Skyline Council is NOT responsible for mileage, gas, or other Girl Scout-related expense reimbursements to volunteers incurred for troops, groups, service units, or summer camps.

VF9 In accordance with the council's risk management plan, all monies used by and for Girl Scout service units, volunteer-run camps and events must be kept in a checking account at one of the approved banks for tracking/documentation purposes.

### **Procedures**

- Council-wide approved banks are First Citizens Bank, BB&T, Union Bank, Bank of Botetourt, First and Citizens Bank, and Grayson National Bank.
- A GSVSC Service Unit Finance Report must be completed for all Girl Scout service unit checking accounts. Annually, the report is completed by the service unit treasurer or other staff-appointed service unit team member to justify all account activity for the year. The finance facilitator submits the report to GSVSC by June 30.
- The only authorized signers on the GS service unit account are the finance facilitators and the finance coordinator or other staff-appointed GS service unit team member.
- Finance reports for volunteer-run camps are due to council headquarters no later than 30 days after the camp or no later than September 1, whichever comes first. Finance reports should be prepared by the camp director.
- Finance reports for events are due to council headquarters no later than 30 days after the event. Finance reports should be prepared by the service unit event planner.
- The only authorized signers on volunteer-run camps or events are the camp director, business manager or program director.
- Any bank charges incurred due to bounced checks or insufficient funds are the personal responsibility of the volunteer.

VF10 Volunteers who agree to serve in positions requiring management of Girl Scout service unit, troop, group, event, camp or product sale funds are required to report, on an annual basis, the state of those funds.

**Procedures:**

- To help ensure accuracy and timely documentation, online banking and online bank statements will be used (where available) to assist volunteers in the submission of proper documentation of revenue and expenditures, particularly for finance reports.
- All volunteers managing troop, group, event or camp funds are responsible for receiving, reviewing and affirming bank statements on a monthly basis.
- All discrepancies and problems should be addressed immediately to avoid negative balances and overdraft fees.
- Failure to resolve issues with the account will be considered neglect of fiduciary responsibility.
- After a review of the finance report and/or bank statements, any volunteer deemed to have neglected Girl Scout funds or accounts will no longer be permitted to handle these finances.

VF11 Girl Scout service units may conduct money-earning events throughout the membership year to provide activities that grow and retain its Girl Scout members.

**Procedures**

- Girl Scout service units must follow money-earning guidelines as outlined in the GSUSA *Blue Book of Basic Documents and Volunteer Essentials*.
- Girl Scout service units conducting money-earning events must have a GS service unit bank account, and a council-appointed and -trained finance facilitator and event facilitator to be eligible.
- The GS service unit event planner is responsible for submitting an event application for approval and a final report for each money-earning event.
- Money earned is intended for Girl Scout service unit activities and needs, and is not to be used or retained by individuals/groups/troops.

**VF12:** The IRS requires that 501(c)(3) organizations must not be organized or operated for the benefit of private interests. Girls may not receive individual credit, gifts, gift cards, or cash for the amount of funds or a portion of troop funds that resulted from their contributed troop dues or their money earned or product sales program troop proceeds.

**Procedures:**

- Girls earn money only for the troop.
- Troop funds do not belong to individual girls, only to the troop as a whole.

- Troop funds are to be used to purchase supplies for troop program activities, membership dues, purchase earned recognition insignia or uniform components, and pay for girls to participate in program-related activities such as camp, field trips/travel opportunities, or take action projects.
- Troop debit cards and/or checks are to be used for troop purchases in order to show proper accounting of expenses and allow for proper oversight.
- A girl may allocate her troop money earning event funds directly towards her Silver or Gold Award project. This does not count as private benefit as the funds support her project and not her directly.
- An individual girl wanting to raise money for Destinations (a GSUSA travel opportunity) travel may conduct individual money earning activities to help subsidize the cost of the trip.
  - Troops that have Cadette grade levels or higher may elect to open a separate account to manage Silver and Gold Award project money earning, individual girl money earning efforts to be applied to Destinations, and for extended travel plans.
  - Troops must submit an annual troop finance report #4318 for each trip or project bank account
- Troops, service units, and individual girls pursuing awards or program activity opportunities are prohibited from using crowdfunding websites such as gofundme.com, kickstarter.com, indigogo.com, upstart.com and others that encourage income or contributions.
- Disbanding troops should refer to Policy VF4 for policies and procedures pertaining to them.

## ADMINISTRATIVE

A1 Only the board chair of the council and her/his designee is authorized to communicate with the media about any situation of a serious or controversial nature that would have impact on the reputation/image of Girl Scouting.

### Procedures

- That communication shall be called the “Council Statement.”
- Any other communication to anyone, by anyone is unauthorized.
- If the board chair of the council is unavailable, please consult the GSVSC Crisis Communication Plan for options for communication.

A2 Registered Girl Scout volunteers in leadership roles in troops/groups are authorized to sign contracts for renting passenger vehicles. Such vehicles may be obtained from a licensed rental agency, car dealer, church, or other organization having such a vehicle available for use for an approved Girl Scout activity.

## Procedures

- Contracts for facility rentals and use (building) or to participate in an activity sponsored or coordinated by outside providers (bus, parade, event, etc.) must be approved and signed by the CEO or her designee.

A3	Girl Scout volunteers and staff are not permitted to sign a waiver/permission for minors. Those must be signed by the parents or legal guardians of the girls participating. Girl Scout volunteers and staff are not authorized to sign on behalf of any individual adult, other than themselves or their own children.
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A4	Each candidate for an operational position is required to receive a clear GSVSC background check before she/he is appointed to the position.
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## Procedures

- Each applicant who seeks to become an employed staff member, board member, troop/group volunteer (working with girls or handling Girl Scout monies) or administrative volunteer shall be required to disclose in writing the details of any crimes for which the applicant has been convicted or to which the applicant has pleaded guilty or no contest.
- Each applicant shall give written authorization for the council to obtain a criminal background check as may be required by the federal Fair Credit Reporting Act, 15USC 1681-1681x, or other applicable law, as currently in effect and as it may be amended from time to time. Each applicant will be given a copy of their rights under the FCRA for which they will sign.
- If the council learns that an applicant, employee, or volunteer has been convicted of, has pleaded guilty to, or has pleaded no contest to a misdemeanor or felony under the laws of the Commonwealth of Virginia (or any political subdivision), another state (or any political subdivision), or the United States laws, the following shall apply:
  - For crimes against children, the person will not be allowed to serve in any capacity for an indefinite period of time.
  - For crimes against persons, the CEO or her/his designee shall have the discretion to determine eligibility.
  - For crimes involving shoplifting, fraud, false pretense, embezzlement, worthless check or related offences, the person will be restricted from the management of Girl Scout money for a time period to be determined by the CEO. However, at the discretion of the CEO or her/his designee, persons convicted of such offences may not be allowed to serve in any capacity.
  - For crimes involving DWI/DUI, the discretion is left to the CEO or her/his designee to determine eligibility.
  - For crimes involving weapons, arson, any violent crime or drug-related offense, the person will not be allowed to serve in any capacity.

- Status as a registered sex offender is cause for automatic disqualification for any volunteer or staff position at Girl Scouts of Virginia Skyline Council.
- If a volunteer/employee shares a household with a registered sex offender, the offender may not participate in any Girl Scout activities and the volunteer/employee is not permitted to host any Girl Scout activities in her/his home. The sex offender absolutely cannot be involved with troop activities.
- If charges are pending related to any criminal offense other than minor traffic violations, involvement with the council as a volunteer will be temporarily suspended pending disposition of the case, and employment (or continued employment) with the council shall be within the absolute and exclusive discretion of the CEO.
- Any applicant, employee, or volunteer who disputes and desires to contest any information that appears on their criminal history record transcript must file with the council written notice challenging the accuracy of the transcript within 10 days following the submission of each notice. The individual must take all steps necessary to challenge the report and provide the council with sufficient documentation that the transcript is in error and that steps are being taken to correct the transcript. Upon resolution of the matter with the agency providing the report, the individual may submit a certified copy of the corrected criminal history record transcript to the council. All costs associated with an appeal of the criminal history report provided to the council shall be borne by the individual. Further, it is the responsibility of the individual contesting the report (not the council) to take all action necessary to contest or correct the criminal history report. Notwithstanding an "individual" contest of information contained in the criminal history report, the council is entitled to and shall rely upon the information contained in the criminal history report until such time as a corrected criminal history transcript has been provided. The council does not control the information that is contained in criminal history reports, and the council shall have no liability to any person for the information contained in such reports or for its actions taken in reliance upon such reports.
- As a condition of continued services, each volunteer and employee consents to a periodic review of her/his criminal background. Upon request of the council, each volunteer and employee shall give written authorization for a criminal background check.
- If the council learns that an applicant, employee, or volunteer has been convicted of, has pleaded guilty to, or has pleaded no contest to a misdemeanor or felony under the laws of the Commonwealth of Virginia (or any political subdivision), another state (or any political subdivision), or the United States laws prior to their application with the council and this information was not disclosed at the time of application, this is reason for immediate release and permanent disqualification as a staff member or volunteer for the council.

A5 Adult participants attending a Girl Scout (girl) program, trip, or overnight should be registered Girl Scout members and have a cleared background check on file with GSVSC prior to their participation in these Girl Scout activities.

**Procedures**

- Prior to departure, troop leaders are required to discuss council policies and GSUSA guidelines with adults serving as chaperones and drivers.

A6 In accordance with Virginia state law all employees and volunteers are required to report suspected cases of child abuse.

**Procedures**

- GSVSC strives to provide an environment that is free of child abuse and safeguards the health and well-being of girl members of GSUSA. Furthermore, GSVSC supports and maintains environments that are free of child abuse and neglect.
- According to Virginia law, an abused or neglected child is any child under 18 years of age whose parent(s) or any person responsible for her or his care:
  - causes or threatens to cause a non-accidental physical or mental injury and/or;
  - neglects or refuses to provide adequate food, clothing, shelter, emotional nurturing or healthcare and/or;
  - abandons the child and/or;
  - neglects or refuses to provide adequate supervision in relation to a child's age and level of development and/or;
  - commits or allows to be committed an illegal sexual act upon a child, including incest, rape, indecent exposure, and prostitution, or allows a child to be used in any sexually explicit visual material.



➤ TO REPORT A SUSPECTED CASE OF CHILD ABUSE, DO THE FOLLOWING:

1. If during business hours, call the CEO of Girl Scouts of Virginia Skyline Council at 800-542-5905, ext. 123, or 540-777-5123. The CEO has resources to assist you with making your report. If the CEO is not available, leave a message with your name, where she/he can contact you and then call the emergency number at 540-598-0974.
  2. If during the night or on a weekend, call the council emergency number at 540-598-0974. If no answer, then leave a message with your name and contact information. Next call your local social service office (check the telephone book under county or city listings).
  3. Next call your local social service office or the Virginia Department of Social Services, which operates a CPS Hotline 24/7 to support local departments of social services by receiving reports of child abuse and neglect and referring them to the appropriate local department of social services. The CPS Hotline is staffed by trained Protective Services Hotline Specialists. In Virginia: (800) 552-7096, Out-of-state: (804) 786-8536, Hearing-impaired: (800) 828-1120 or call. Find your local department:  
<http://www.dss.virginia.gov/localagency/index.cgi>.
  4. Always submit an Incident Report (#1089) immediately upon suspicion.
- When reporting a suspected case of child abuse, you do not have to give your name, but it is helpful to give your name in case more information is needed. These steps must be taken within three days of the suspected abuse.
- A volunteer member suspected of child abuse will be suspended from volunteer responsibilities until the case is resolved.

A7	GSVSC reserves the right to refuse membership, to dismiss, or to exclude from affiliation with the council any volunteer implementing Girl Scout program who has been convicted or has been found guilty (regardless of prosecution) of child abuse or neglect.
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A8 Volunteers must release a child to their parent/guardian, even if the troop leader suspects that adult may be under the influence of alcohol or other illegal substances.

### **Procedures**

- After the release of the child to a parent/guardian (who is suspected to be under the influence of alcohol or other illegal substances), a phone call should be made to the local police informing them that a child has been released into the custody of a parent/guardian who appears to be under the influence of alcohol or drugs and that you are concerned for the child's safety. Ask police if they could keep an eye out for the vehicle in question by giving the police a complete description of the vehicle (i.e., color, make, model, license plate number and any other vehicle features that may help identify it).
- If the impaired person picking up the child is not her parent/guardian, the child should not be released and a call should be made to the emergency contact provided by the parent asking that the person pick-up the child.

A9 Adults who will be driving girls are required to register through the council as a member, have a cleared GSVSC background check on file, and maintain a good driving record, a valid license, and a registered, insured vehicle prior to the trip.

### **Procedures**

- Prior to trip departure, troop leaders are required to discuss with adults serving as drivers the council policies and GSUSA/GSVSC guidelines.
- All GSVSC background checks must be renewed every three years.

A10 GSVSC staff and volunteers are not responsible for interpreting or enforcing parental custodial agreements. Further, GSVSC staff and volunteers are prohibited from taking on the role of a mediator in these situations. The council's primary concern is for the girl and her positive Girl Scout experience.

### **Procedures**

- The GSUSA membership data system provides the ability for one person (parent/guardian) to manage the membership data for girl members online. When a girl is first registered, that relationship is established by the person completing the registration (online or paper.) The family manager/guardian is ultimately responsible for decisions regarding a girl's participation in Girl Scouts, including troop membership, GS activities, and the cookie/fall product sale programs. In order for the family manager/guardian be changed or the girl's participation, GSVSC requires the current family manager/guardian to submit a written request.

## MEMBERSHIP

M1 Service unit team members are obligated to organize Girl Scouting for all girls who wish to belong and who meet the applicable membership requirements. GSVSC strives to provide a welcoming and inclusive environment for every girl within our council's jurisdiction.

M2 GSVSC will follow the GSUSA membership refund policy. No refunds will be made for any overpayment on membership for \$5.00 and under. Any unused portion of financial assistance that a member qualifies for cannot be carried over to a future year.

## TRAINING

T1 Operational volunteers must begin training appropriate to the position within 30 days of their cleared GSVSC background check, and complete the training within 90 days.

### Procedures

- Specific GSVSC trainings are required before operational volunteers can facilitate program-related troop/group activities. This is to build safety consciousness in adults, ensure proper supervision, protect the health and safety of girls, prevent incidents, and help maintain program resources.
- Refer to ***Volunteer Essentials, Safety Activity Checkpoints***, and form **#1193 New Troop Notebook** for additional information about specific training requirements for program-related activities.

T2 Girl Scouts of the USA requires the qualified leadership of certain activities to be adults with documented training and experience, indicating knowledge and skill in teaching and/or supervision specific to the activity.

### Procedures

- Refer to ***Volunteer Essentials, Safety Activity Checkpoints***, and form **#1193 New Troop Notebook** for additional information about specific training requirements for program-related activities.

T3	GSVSC will only recognize first aid and CPR certification from the American Red Cross, American Heart Association, National Safety Council, American Safety and Health Institute/Medic First Aid and SOLO (Stonehearth Open Learning Opportunities).
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### **Procedures**

- An individual is considered to be certified once they have completed the entire course offered by the American Red Cross, American Heart Association, National Safety Council, American Safety and Health Institute/Medic First Aid and SOLO (Stonehearth Open Learning Opportunities), and is carrying a current certification card or certificate of completion. Participants must have demonstrated their skills in the presence of a certified instructor.

## **VOLUNTEERING**

V1	There will be no discrimination on the basis of race, color, ethnicity, national origin, sex, background, disability, family structure, religious beliefs, age, socioeconomic, sexual orientation, gender identity, or any other legally protected status in any volunteer personnel matters involving recruitment, evaluation, selection, promotion, discipline, termination, and/or participation. Reasonable accommodations shall be made for adults with disabilities to ensure that they have opportunities to volunteer. It is a policy of GSVSC to assure that adult membership reflects the diversity of population groups within its jurisdiction.
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### **Procedures**

- GSVSC commits to diversity, inclusion and equal opportunity through:
  - recruitment, selection, placement, development, and recognition of diverse volunteers, and
  - extension of Girl Scouting to girls and adults in all communities within its jurisdiction.
- GSVSC shall conduct its programs and organizational affairs so as to value diversity and inclusion.
- GSVSC shall place special emphasis on securing representation of qualified persons from diverse groups at the Girl Scout service unit, delegate, board of directors and board committee levels.

V2 All adults participating in the Girl Scout Movement shall meet membership standards, be registered through the council as members, and agree to abide by the policies of Girl Scouts of the USA (which are contained in the *Blue Book of Basic Documents*) and Girl Scouts of Virginia Skyline Council (which are found at the beginning of this document).

### Procedures

➤ Membership requirements:

- All volunteers agree to accept and practice the Girl Scout Promise and Law.
- All volunteers agree to follow all policies, standards, and procedures.
- All volunteers agree to accept and practice the standards for appropriate behavior.
- All volunteers agree to accept and practice safe behavior as outlined in the Safety Activity Checkpoints.

V3 All volunteers in good standing must submit an annual position description to council.

V4 GSVSC is committed to providing an environment where everyone is treated with dignity, courtesy and respect. We believe a healthy work and volunteer environment does not include harassment and discrimination. All employees and volunteers share responsibility and ownership for creating and maintaining a healthy, respectful and positive work environment. Harassment is a violation of federal and state law and will not be tolerated. In keeping with this commitment, we will not tolerate sexual or other unlawful harassment or discrimination by any employee, volunteer, member, vendor, contractor, consultant, customer or visitor. Any volunteer who feels that she/he has been the victim of or a witness to harassment of any type (whether by another volunteer, a council staff member, or any agent of the organization) should promptly report the incident to their supervisor or to the CEO.

### Procedures

- Upon receiving such a complaint, the supervisor must report the matter to the CEO. The CEO will take appropriate measures to resolve or correct the situation in an expeditious manner. Volunteers are assured that the utmost discretion will be used consistent with the requirement of the law in the conduct of the review. If a review indicates that harassment has in fact occurred, immediate and appropriate disciplinary action will be taken, up to and including release from volunteer status.

V5 GSVSC complies with the Americans with Disabilities Act (ADA), the ADA Amendments Act of 2008 and applicable state and local laws that require organizations — to the extent requested by an individual — to reasonably accommodate qualified individuals with a known disability unless doing so would impose an undue hardship on the council.

### **Procedures**

- Keep all medical record information conveyed, in writing or verbally, confidential in accordance with the requirements of the ADA.
- Provide disabled volunteers with reasonable accommodation, except where such an accommodation would create an undue hardship on GSVSC. The council reserves the right to provide an alternative, reasonable accommodation that is effective for removal of the volunteer's service barrier in question.
- Recognize that volunteers with a non-contagious illness may wish to continue their service and, in fact, that continued service may be therapeutically important in their recovery process.

V6 In conducting Girl Scout program, any volunteer member shall not advocate, solicit, or promote any form of sexuality so as to create substantial risk that such conduct will be detrimental to maintaining the proper role model for girl members.

### **Procedures**

- Volunteers may use GSUSA- and GSVSC-approved programs, with written parent/guardian permission, as appropriate vehicles to discuss sexuality with girls.
- GSVSC will not condone or tolerate the following behaviors of volunteers when in the presence or vicinity of girls or other participants at Girl Scout activities:
  - Sexual advances, displays or activity of any kind between volunteers, staff and/or girl members.
  - Unwanted sexual advances or unwanted sexual activity of any kind between volunteers and employed staff or among volunteers.
  - Use of the Girl Scout name, related activities, publications, and/or facilities as vehicles for public or private promotion of sexual orientation and/or practice.
  - Infliction of sexually abusive behavior upon girl members, including sexual touching and bodily contact, exhibitionism, voyeurism, and/or involvement of girl members in pornographic materials.

V7 GSVSC will not condone or tolerate the physical assault of volunteers when in the presence or vicinity of girls or other participants at Girl Scout activities.

### **Procedures**

- Some behaviors of physical assault include, but are not limited to.
  - Infliction of physically abusive behavior or bodily injury upon girl or adult members.
  - Physical neglect of girl members, including failure to provide adequate safety measures, care and supervision in relation to Girl Scout activities.

V8 Adult volunteers are charged with being role models who work out differences between themselves in responsible and appropriate ways. GSVSC will not condone the use of Girls Scouts as a basis for initiating or perpetuating personal disagreements by any member or non-member. GSVSC will not condone or tolerate the emotional assault of volunteers.

### **Procedures**

- Some behaviors of emotional assault include, but are not limited to: emotional maltreatment of girl or adult members, including nonverbal and verbal abuse and/or verbal attacks.

V9 At no time should an adult or older girl in a supervisory position be alone with or unobserved by other adults with a single child.

V10 Any volunteer who believes that she/he has experienced or been subject of any sexual harassment as defined in the council's policy is to report the incident(s) to her/his immediate supervisor or the CEO.

### **Procedures**

- All complaints of sexual harassment will be investigated immediately and results kept as confidential as possible. GSVSC strictly forbids retaliation against anyone cooperating in harassment or discrimination investigations or anyone making a complaint under council policies. If you believe that you're being retaliated against, immediately bring it to the attention of your immediate supervisor, or the CEO so that immediate corrective action may be taken.
- In accordance with guidelines on sexual discrimination issued by the Equal Employment Opportunity Commission, Girl Scouts of Virginia Skyline Council endorses the following:
  - Harassment consists of unwelcome conduct, whether verbal, physical or visual that is based upon a person's protected status, such as race, color, religion, sex, age, disability, national origin, citizenship, military status, family or marital status, veteran status, pregnancy, childbirth, sexual orientation, or any other factor prohibited by law. Sexual harassment includes, but is not limited to:

- ❖ Physical assaults or physical conduct that is sexual in nature.
- ❖ Unwelcome sexual advances/comments or requests for sexual intercourse or sexual activity concerning one's employment or advancement, regardless of whether they are accompanied by promises or threats.
- ❖ Sexual displays of publications such as calendars, cartoons or graffiti.
- ❖ Other verbal or physical conduct of a sexual nature which has the purpose or effect of interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.
- Sexual harassment can occur when offensive conduct is directed at a person of the opposite or same sex, and can arise from sexist comments and conduct that creates a hostile work/volunteer environment based on an employee's/volunteer's gender. It is the policy of GSVSC that all employees and volunteers are responsible for assuring that the work/volunteer place is free from sexual harassment. Because of GSVSC's strong disapproval of offensive or inappropriate sexual behavior, all employees and volunteers must avoid any action or conduct which could be viewed as sexual harassment.
  - ❖ GSVSC expressly prohibits sexual harassment of its employees, volunteers or Girl Scout members of the same or opposite sex in any form. It is illegal and against the council's policies for any volunteer, male or female, to sexually harass another volunteer, employee, or Girl Scout member of the same or opposite sex.
  - ❖ Sexual harassment is a form of misconduct that presents behavior incompatible with the values, traditions and purposes of Girl Scouting as stated in the Constitution of the Girl Scouts of the United States of America.

V11 GSVSC strictly prohibits violence or hostility in any form against another volunteer member as well as girl members, employees, visitors, parents, and anyone else having some involvement with the council. It is the policy of GSVSC and the responsibility of all employees to maintain a workplace free from threats and acts of violence or aggression. GSVSC will not tolerate workplace violence of any type, from any source. This includes threatening or violent actions by or directed against employees as well as non-employees.

### **Procedures**

- GSVSC's policy on work-related violence includes:
  - Actively working to prevent and eliminate acts of workplace violence.
  - Responding promptly to address and remove any threats or acts of violence and/or aggression (includes timely involvement of law enforcement agencies when appropriate).
  - Prohibiting possession of firearms and other weapons on council properties or during any off-site council-related activity, except camp rangers.



- Violence or hostility is considered to include physical violence as well as harassment, intimidation, stalking, coercion, display of weapons, threats, and talking or joking about hostility whether in person or through some other means of communication, such as writing, telephone, voicemail or electronic mail. This applies to all volunteers at all facilities occupied by the council or off premises if involved in activities for the council. Examples include, but are not limited to: camps, meetings, events and trip sites.
- GSVSC will promptly and thoroughly investigate all reports of threats of, or actual, violence and of suspicious individuals or activities. The identity of the individual making the report will be protected as much as is practically possible. In order to maintain workplace/volunteer safety and the integrity of its investigation, GSVSC may suspend employees or volunteers, pending investigation. Anyone determined to be responsible for threats or actual violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including dismissal.
- GSVSC encourages volunteers to bring their differences with other volunteers to the attention of their immediate supervisor before the situation can escalate into potential violence. GSVSC is eager to assist in the resolution of all employee and volunteer disputes, and will not discipline employees and volunteers for raising such concerns.

V12 At no time should an adult smoke in the presence of girls when involved in a Girl Scout activity, event, camp or meeting.

### **Procedures**

- Most facilities used today by Girl Scouts do not allow smoking, and that restriction should be honored.
- At council camp/program centers, it is expected that adults will not smoke along trails or in tents, cabins, latrines and other buildings. Fire circles are the safest area at which to smoke when girls are not present.
- It is not permissible for girl members to smoke cigarettes at a Girl Scout function, even if she is 18 years of age.

V13 Improper use of prescription drugs directly before or during any Girl Scout activity is not permitted.

### **Procedures**

- Improper use of prescription drugs includes, but is not limited to:
  - Overuse
  - Allowing someone other than the prescribed individual to take the medication.
- All prescriptions must be securely kept from girls' reach.
- All prescriptions must be in their original bottle with a label.

V14 GSVSC will not in any instance tolerate bullying behavior.

### Procedures

- GSVSC defines bullying as: repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others, at the place of work and/or in the course of employment.
- Bullying may be intentional or unintentional. However, it must be noted that where an allegation of bullying is made, the intention of the alleged bully is irrelevant, and will not be given consideration when determining disciplinary action. As in sexual harassment, it is the effect of the behavior upon the individual which is important. GSVSC considers the following types of behavior examples of bullying:
  - Physical bullying: pushing, shoving, poking, tripping, assault, or threat of physical assault; or damage to a person's work area or property.
  - Gesture bullying: non-verbal threatening gestures or glances, which can convey threatening messages.
  - Exclusion: socially or physically excluding or disregarding a person in work-related activities.
  - Verbal bullying: slandering, ridiculing or maligning a person or his/her family; persistent name calling that is hurtful, insulting or humiliating; inappropriate joking or teasing; or abusive and offensive remarks.
  - Cyberbullying: slandering, ridiculing or maligning a person or his/her family with the use of electronic technology, to include devices and equipment such as cell phones, computers, and tablets as well as communication tools including social media sites, text messages, chat, websites or apps.

V15 GSVSC prohibits discrimination on the basis of religious beliefs and practices with regard to all terms, conditions and privileges of employment and volunteer service. Consistent with federal, state and local legislation, it is GSVSC's policy to provide reasonable accommodations to individuals with sincerely held religious beliefs, unless such accommodations would impose an undue hardship on the council.

### Procedures

- Religious discrimination involves treating an individual (employee/volunteer) unfavorably because of his or her religious beliefs. Religious discrimination can also involve treating someone differently because that person is married to (or associated with) an individual of a particular religion or because of his or her connection with a religious organization or group. For example, harassment can include offensive remarks about a person's religious beliefs or practices. Although the law doesn't prohibit simple teasing, offhand comments, or isolated incidents that aren't very serious, harassment is illegal when it is so frequent or severe that it creates a hostile or offensive work/volunteer environment or when it results in an adverse employment/volunteer decision (such as the victim's being fired).

## CORPORATE FINANCE

CF1 GSVSC shall use the modified accrual method of accounting during the fiscal year, and the accrual method of accounting at year end. Financial statements shall be prepared on a monthly basis (in a format determined by the treasurer and/or finance committee).

CF2 GSVSC shall have an annual audit of its financial statements conducted by an independent certified public accounting firm in accordance with AICPA (American Institute of Certified Public Accountants) guidelines. The board of directors shall appoint a standing audit committee and approve the appointment of the auditor by contract.

### Procedures

- The audit report shall be presented to the board of directors and submitted to Girl Scouts of the USA. A summary report of the financial operations shall be made available at least annually to the membership and to the public, in such form as the board of directors shall provide.

CF3 The CEO shall be responsible for developing and monitoring procedures of acceptable internal accounting controls.

### Procedures

- Internal controls include but are not limited to: audit, audit committee, donor records, IRS Form 990, finance committee, management letter and chief finance officer.

CF4 GSVSC shall capitalize items having an original cost of \$2,500 or more. The asset shall be recorded in the land, building, and equipment fund. Regular, periodic physical inventory counts of fixed assets shall be performed at least every three years.

### Procedures

- Depreciation shall be calculated on a straight line basis over the estimated useful life of the asset and shall be recorded in the land, building and equipment fund.
- Titles, deeds, easements, and any other document related to properties shall be held in the name of GSVSC and be physically held in GSVSC's safe deposit box.

CF5 GSVSC shall provide a full service Girl Scout equipment retail operation in accordance with GSUSA guidelines. A physical count of shop inventory shall be taken at least annually, in compliance with auditor recommendations.

### Procedures

- GSVSC shall provide the results of periodic cycle counts of the Girl Scout retail inventory to replace the annual inventory process, in compliance with auditor approval.

CF6 An annual budget of estimated operating income, operating expenses and capital expenditures shall be prepared by the CEO, reviewed by the finance committee, and approved by the board of directors.

**Procedures**

- The CEO shall manage operations and capital expenditures within the total approved budget.
- Expenditures beyond the scope of the approved budget shall be reviewed by the finance committee and approved by the board of directors.

CF7 GSVSC shall maintain bank accounts as required for efficient operations, safeguard of cash, and reasonable earnings on cash balances.

**Procedures**

- Daily operations are handled through a corporate checking account, a product sale checking account, and other accounts as may be established by the GSVSC Board of Directors from time to time. Accounts shall be maintained at FDIC-insured banking or savings institutions.
- Short-term, interest-bearing accounts are used to hold funds during the fiscal year until needed for operations. Money market accounts, savings accounts, certificates of deposit, or other short-term investment vehicles may be utilized. Such types of short-term investment instruments must be reviewed and approved by the finance committee. Accounts shall be maintained at FDIC-insured banking or savings institutions and invested in safe and stable investment instruments.
- Long-term investment accounts shall be maintained and invested as designated by the board of directors.
- All funds received by GSVSC shall be deposited as soon as reasonably possible to the appropriate account under the conditions and in such financial institutions as designated by the board of directors.
- Earnings on unrestricted operational and short-term accounts are available to support operations.
- In the event that funds become available in excess of budget amounts through unrealized expenses or excess revenue, they may be placed in long-term investments as per the recommendations and the current investment guidelines of the finance committee and approved by the board of directors.

CF8 Positions authorized to be signatories on all bank accounts (including safe deposit box accounts) are the chief executive officer, development manager, the board chair and the treasurer. For ease of transaction, the board chair may authorize one additional board member who resides in close proximity to the council office if both the board chair and treasurer reside a significant distance from the council office.

### **Procedures**

- Checks in amounts of \$2,000 or less may be signed by one authorized signer. Checks over \$2,000 require two authorized signatures.
- To expedite processing, a director at headquarters may be authorized by the board chair as a second signatory on the commercial checking account.

CF9 GSVSC shall strive to meet GSUSA's guidelines for operating reserves of no less than six months.

CF10 Credit cards are issued to Girl Scouts of Virginia Skyline Council employees for the sole purpose of conducting the official business of the council. Improper use of the credit card will be treated as misuse of GSVSC funds, and is subject to disciplinary action, up to and including termination of employment and prosecution.

CF11 GSVSC's Endowment Fund was established for the purpose of securing ongoing fiscal resources for operations, assuring the benefits of Girl Scouting to members, and fulfilling the goals of GSVSC. The objective of the endowment is to provide a stream of income to supplement revenue and to enhance GSVSC's financial stability. Periodic reports of the fund's performance shall be reviewed by the finance committee, at a minimum quarterly.

### **Procedures**

- The endowment fund shall be composed of direct gifts by donors, and funds permanently restricted to the endowment fund by the GSVSC Board of Directors.
- The endowment fund shall be professionally managed by an independent investment institution in accordance with the fiscal policies developed, approved and reviewed from time to time by the GSVSC Board of Directors and in accordance with the Virginia Uniform Management of Institutional Funds Act ("the Act").
- Unless authorized under the terms of the gift instrument, the principal of any donor-restricted gift to the endowment fund shall not be invaded or otherwise expended. While under the terms of the Act the board may appropriate for the purposes for which the fund is established so much of the net appreciation in the fair market value of the fund over its historic dollar value (as defined by the Act). As is deemed prudent under the Act, it is the policy of the board that net appreciation of the endowment fund shall not be invaded or otherwise expended.

- As long as the total endowment fund remains at least \$1 million, up to 75% of the annual income of the endowment fund — after fees are subtracted and not including appreciation — may be used by the board of directors, at its discretion, to fulfill the goals of GSVSC.
- A copy of this endowment fund policy shall be provided to all endowment donors.

CF12 The investment objective for both the endowment fund and other long-term investments is to invest principal in a safe and secure manner and to avoid unnecessary risk, with income generation as a secondary objective. On an annual basis, the finance committee shall review and update the investment objectives and directives to be used by the investment manager.

**Procedures: Endowment Fund Investment Directives**

- The primary investment objective of the endowment fund is to provide for growth of principal within acceptable risk parameters, to generate and increase income, and to achieve a return equal or in excess of referenced investment benchmarks.
- Asset allocation/investments shall remain within the following ranges:

<b>Class</b>	<b>Maximum</b>	<b>Minimum</b>	<b>Target</b>
Equities	90%	20%	80%
Fixed Income	80%	10%	20%
Cash	30%	10%	0%

- No single position shall total more than 5% of the portfolio when purchased. Investment in one economic sector shall not exceed 30% in any managed portfolio; investments in international securities shall not exceed 30%; and investments in small capitalization equities shall not exceed 15%. Liquidity is not an objective, based on operations management and other assets owned.
- Purchases on margin or other use of borrowed funds, and uncovered options are prohibited.
- The endowment’s financial advisor is approved by the board of directors. The council CEO monitors the advisor and the portfolio for compliance with directives, and solicits and recommends investment options to the finance committee for screening. The CEO and at least one member of the finance committee communicate with the advisor quarterly, at minimum.
- The advisor appears before the finance committee for a full report, at least annually.
- The advisor makes unsolicited recommendations when deemed in the best interests of the council.

CF13 GSVSC retains the services of legal counsel for a variety of purposes, including review of contracts. While not required for every contract, GSVSC shall seek legal review of contracts which may have a significant fiscal impact on operations, including but not limited to branding, programming, finance and risk management.

C14 Contracts for audit services shall be reviewed at least every three years and shall be subject to review and approval by the audit committee and the board of directors. Contracts for other professional and consulting services shall be subject to periodic review. If such contracts are outside the scope of the approved operating budget, then the CEO or board chair is authorized to sign such contracts following approval by the board of directors.

CF15 Contracts for operational or capital products/services (which have been included in the annual budget) may be signed by the CEO or her/his designee, without further review by the finance committee or the board of directors.

CF16 Contracts shall not be made between GSVSC and any of its board members, immediate families of board members, employees or immediate families of employees.

### **Procedures**

- If substantial savings could be realized by such contracts, then the offer to contract may be presented to the board of directors for their determination.
- Board members or employees who are involved in the offer shall physically withdraw from the discussion and abstain from voting on the matter.

CF17 Contracts for United Way and other agency funding may be signed by the CEO or the board chair.

CF18 Transactions and contracts involving the purchase of or disposal of real estate, or any natural resources thereon, shall be reviewed and approved by the finance committee (or other applicable committees) and the board of directors. The CEO or board chair is authorized to sign such contracts following final approval by the board of directors.

CF19 All requests for incurring debt on behalf of GSVSC are subject to the review and approval of the finance committee and the board of directors. The CEO or board chair is authorized to sign the debt instrument following final approval by the board.

CF20 Girl Scouts of Virginia Skyline Council will pursue outstanding debts owed to the council and, when practical, debts owed to its registered troops/groups, up to and including appropriate legal action.

CF21 The board of directors shall determine the necessity for any council-sponsored product sale and the use of the proceeds.

## FUND DEVELOPMENT

FD1 GSVSC may receive contributions, gifts, grants and other allocations, either specifically solicited or unsolicited. Use of such funds may be unrestricted, temporarily restricted (as to timing or purpose), or permanently restricted (by the donor). Contributions may be in the form of cash, real estate, tangible personal property, marketable securities, bequests or gifts-in-kind. Contributors may include individuals (through annual or planned giving), trusts, corporations or other charitable organizations.

### Procedures

- Contributions for which donors do not designate a purpose will be considered unrestricted and used to support general operations.
- Contributions for which donors designate a purpose will be considered restricted and shall be evaluated on a case-by-case basis.

FD2 All charitable contributions (regardless of value, form or designated use) shall be made only to Girl Scouts of Virginia Skyline Council, incorporated in the Commonwealth of Virginia and designated by the Internal Revenue Service as a 501(c)3 organization. The council is the only tax-exempt entity. Gifts may be received on behalf of projects, programs, geographic units, troops or groups as designated donations or donor-restricted gifts.

### Procedures

- The executive committee of the board of directors may decline to accept a contribution if its restrictions or requirements are illegal, are in conflict with the goals and philosophy of Girl Scouting, or are in any other way disadvantageous to GSVSC.

FD3 Donations of assets shall be recorded at their fair market value on the day of receipt. An independent licensed appraiser shall be used (at the expense of the donor) to determine the fair market value of real estate or tangible personal property. Items having a value of \$2,500 or more shall be capitalized as a fixed asset.

### Procedures

- Gifts of assets may be sold immediately and funds used for donor-designated purposes.
- The sale of stocks/bonds may take place immediately upon receipt.



FD4 Gifts of non-depreciable items of more than \$500 are subject to independent appraisal. Current IRS regulations will be observed when calculating the charitable contribution deduction value of gifts with an understanding that it is the donor's responsibility to obtain appraisals for tax purposes. Current regulations do not require the council to include a dollar amount in acknowledgments of non-cash gifts, and therefore the council should never place a value on the donation. Non-cash contributions estimated with a value over \$500 shall comply with IRS Form 8283 (Non-cash Charitable Contributions) and the qualified appraisal rules.

FD5 The board of directors shall ensure that the CEO and development staff maintain gift acceptance/levels/recognitions procedures and administer confidentiality for all donor relations.

FD6 The council will comply with applicable tax laws and public reporting requirements. Members and donors shall have full disclosure of the financial operations of the council. Joint ventures, benefits, marketing and solicitation partnerships shall be in accordance with regulations of federal, state and local laws as well as council policies.

### **Procedures**

- All fundraising methods employed by Girl Scouts shall be in keeping with the principles for which the organization stands.

FD7 The policies of Girl Scouts of the USA shall act as a guide for entering into joint fundraising ventures where there is no implied endorsement or selling of unapproved products.

## **FRAUD AND WHISTLEBLOWER**

W1 Fraud risk review for the Girl Scouts of Virginia Skyline Council is assigned to the finance committee of the board of directors.

### **Procedures**

- The responsibility for managing all fraud risks within the organization is assigned to the finance committee. The board of directors and CEO shall promote ethical behavior, deter wrongdoing, and communicate appropriately on difficult issues. The fraud prevention compliance is the responsibility of the CEO. The CEO will present a fraud risk assessment to the finance committee at least one time per year.
- The finance committee will review the organization's significant fraud risks at least one time per year and report its findings to the board of directors. If during the committee's review fraudulent activities are identified or suspected, immediate action for a formal and in-depth investigation of such activities will be undertaken by

appropriate professionals. All findings will be promptly reported to the board of directors.

- Fraud risk review will include, but is not limited to:
  - Review of the council's insurance policies and limitations.
  - Review of segregation of duties regarding fiscal assets.
  - Review of financial management policies, procedures, controls and practices (e.g. internal financial controls, investment policies, facsimile, etc.).
  - Review of asset custody procedures.
  - Review of transaction recording and reports (including but not limited to possible cash theft schemes, forcing account balances, write-offs, improperly debiting of receivables, and unauthorized record destruction).
  - Review of the council's personnel policies from the perspective of fraud prevention and reporting.
  - Review of anti-fraud reporting policy.
  - Review of anti-fraud investigation procedure.
- Without fear of reprisal and in confidence, any employee who knows or reasonably believes that any employee or individual associated with the council is in violation of the anti-fraud policy should immediately notify the CEO or chair of the board of directors (as may be appropriate, in accordance with the council's whistleblower policy). Any such reports will be promptly investigated in accordance with the whistleblower policy. If an employee is found to have violated this policy, then immediate and appropriate disciplinary action will be taken, up to and including termination of employment and the involvement of appropriate law enforcement and/or government authorities, as needed.

W2	GSVSC affords all employees, volunteers, donors, vendors, agency representatives, consultants, agents or any other person affiliated with Girl Scouts of Virginia Skyline Council the opportunity to confidentially report known or suspected violations of state, federal or local law/regulations, including but not limited to financial improprieties or misuse of the council's resources, without fear of retaliation. This policy also provides a means by which any employee who believes she/he has been directed to engage in illegal or improper activities can confidentially report such actions without fear of retaliation.
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### **Procedures**

- It is the responsibility of all directors, officers and employees to report suspected violations of state, federal or local law/regulations or other improprieties in accordance with this policy. Reports of known or suspected violations should be made to the CEO and board chair. However, if the matter involves the CEO, then the report should be made to the chair of the board of directors. The report should be written and made as soon as possible after the events that gave rise to the report.

The report should set forth in detail the basis for the individual's concern of illegality or impropriety.

- The CEO or board chair, as the case may be, will conduct a preliminary review of the reported situation and determine the appropriate course of action. The CEO or board chair shall date and log all written reports of known or suspected violations and record the results of the preliminary review. She/he also will acknowledge receipt of the report and confirm to the complainant that the matter is under review.
- The CEO or board chair, as the case may be, or her/his designee will investigate the matter. They will meet separately with all individuals named in the report and with others who may have knowledge of the facts set forth in the report.
- The council will treat all reports of illegality or impropriety, the sources of such reports, and their investigation as confidential. Recognizing, however, that in the course of investigating and resolving these matters, some dissemination of information to others may be necessary and/or appropriate, particularly if legal action ensues or is likely to ensue.
- On completion of the investigation, the CEO or board chair, as the case may be, will report her/his findings and conclusions to the board of directors. Based upon the report by the CEO or board chair, the board of directors will determine if, and in what form and manner, additional action will be taken.
- Depending on the circumstances and at the discretion of the board of directors, persons implicated in the report and investigation of illegality or impropriety may be given the opportunity to meet with the board of directors for further review and discussion of the matter. The involved party(ies) must submit a written request for review of the matter by the board of directors. On completion of the appeal review, the person(s) will receive an oral explanation of the conclusions reached and the reasons for those conclusions. Decisions resulting from appeal reviews by the board of directors will be final.
- Any individual who files a report of illegality or impropriety under this policy in good faith will not be retaliated against, harassed, disciplined or otherwise penalized because of the report, regardless of whether or not the report is sustained. Any employee who retaliates against someone who has reported an illegality or impropriety under this policy in good faith is subject to disciplinary action, up to and including termination of employment. If it appears that a report of illegality or impropriety was not filed in good faith, disciplinary action may be taken as determined by the board of directors.

## GENERAL

G1	All members of Girl Scouts of Virginia Skyline Council must adhere to Safety Activity Checkpoints and to the policies of Girl Scouts of the USA and Girl Scouts of Virginia Skyline.
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G2	A volunteer may only file a grievance on her/his own behalf, and it must be postmarked within 30 calendar days of the reprimand or release.
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### Procedures

- Examples for the release of a volunteer include, but are not limited to:
  - Refusal to follow written policies and/or standards of GSUSA and/or GSVSC.
  - Physical and/or verbal abuse of a child.
  - Mishandling, misuse and/or stealing troop or council money.
  - Irresponsible management of funds such as the writing of checks for insufficient funds.
- The council also maintains an open-door policy regarding all volunteer concerns, and volunteers are encouraged to keep open communication in an effort to resolve problems as they arise. In addition, the council has a grievance process for volunteers who feel that they have been unfairly reprimanded or released.
- The grievance procedure is a systematic process to ensure the objective hearing and orderly handling of a volunteer grievance. All volunteers may use the grievance procedure and be confident that the use of the procedure will not harm future volunteer opportunities with Girl Scouts of Virginia Skyline Council.

### Volunteer Grievance Process

**Step 1:** The volunteer initiates the process by filling out the Grievance Form (#3486) and requesting a conference. During the conference, an attempt shall be made to ascertain all facts and adjust all grievances on an informal basis between the volunteer, their immediate supervisor, and the appropriate staff person. The grievance conference shall be heard within 10 business days of the receipt of the grievance form at the GSVSC headquarters office.

The council staff member is responsible for informing her/his supervisor of the complaint and conference prior to the date of the meeting. The CEO is also informed of the complaint and the scheduled meeting date.

Following the meeting, the disposition of the grievance is documented on the grievance form by the staff member and a letter of decision is mailed to the volunteer via certified mail within 10 business days. If the conflict is not resolved in step 1 to the volunteer's satisfaction, the volunteer has five business days to submit a written request to move the grievance to Step 2.

**Step 2:** A second grievance conference will take place with the council staff member involved in Step 1, her/his supervisor, and the volunteer, within 10 business days of receipt of the notification that the results of Step 1 were unsatisfactory to the volunteer.

The staff supervisor is responsible for informing the CEO of the complaint and the scheduled meeting date.

Following the meeting, the disposition of the grievance is documented on the grievance form by the staff supervisor and a letter of decision is mailed to the volunteer via certified mail within 10 business days. If the conflict is not resolved in Step 2 to the volunteer's satisfaction, the volunteer has five business days to submit a written request to move the grievance to Step 3.

**Step 3:** In the event the dispute is not resolved in Step 2, the CEO will decide what additional action(s) should be taken using one or more of the following options within 30 business days:

- The CEO will accept the staff supervisor's report and recommendations.
- The CEO and an appropriate staff member meet with the volunteer to hear the grievance and resolve the grievance.
- The CEO appoints a grievance review team to meet with the volunteer and resolve the grievance. The grievance review team may meet in person or via a conference call.

The grievance review team is composed of:

- a grievance review team chair (this position may be staff or volunteer), appointed by the CEO;
- a GSVSC employee not involved in the conflict resolution process, appointed by the CEO and;
- a non-related council volunteer selected by the complainant.

### **Grievance Review Team**

- The grievance review team will review the documentation on file and meet with the individuals involved. The review team may seek additional information, if necessary, to aid in making a final decision. The grievance review team will provide the CEO with a written report of its findings and recommendations within 10 business days of the review hearing. This is the council's final decision.
- The CEO will communicate the final decision from the grievance review team to the volunteer and implement the decision.

G3	With the exception of service animals (per the American with Disabilities Act) and animals brought in for programmatic purposes, no animals are permitted at any GSVSC property or GSVSC-sanctioned event.
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### **Procedures**

- In the event that an animal(s) is brought to a property for programmatic purposes or with a renter of the property, the following regulations must be followed:
  - Approval must be received from the supervisor of the program coordinator. This may take up to seven business days.
  - Proof that the animal(s) is up-to-date on all vaccinations and licenses.
  - Alert staff of the animal program that may have allergies or a fear of animals.
  - All animals must be on a leash at all times.
  - Animals must be housebroken. Employees/volunteers are required to clean up after the animal(s) — both inside and outside. In the event of damage to the property, the staff member/volunteer is responsible for any cost the council may incur.
- In the event a service animal is needed for a staff member/volunteer, GSVSC is only permitted to ask the following questions:
  - is the animal a service animal required because of a disability and;
  - what work or task has the animal been trained to perform?
- Staff living on GSVSC property are permitted to have pets, with prior approval from the supervisor. In addition, the following regulations must be followed:
  - Proof that the animal(s) are up-to-date on all vaccinations and licenses. Staff living on property agree to maintain vaccinations and licenses going forward.
  - Pets must be kept indoors or on a leash at all times.
  - Animals must be housebroken. Employees are required to clean-up after the animal(s) — both inside and outside. In the event of damage to the property, the staff member is responsible for any cost the council may incur.
  - Staff member agrees that pets must be treated with flea/tick/worm preventive, on a recurring basis.
  - Aggressive pets will not be permitted on the property.