

# **GIRL SCOUTS OF NORTH EAST OHIO**

## **FINANCIAL POLICIES FOR VOLUNTEERS AND GIRL MEMBERS**

**The purpose of these operational volunteer policies is to support the safety of all persons involved in Girl Scout activities and to ensure the success of the programs and opportunities offered by Girl Scouts of North East Ohio. The following policies were developed to provide consistency and continuity throughout Council practices. Failure to follow the volunteer policies set forth in this document may lead to the dismissal of volunteer.**

### **Definitions**

**Standard** - something considered by an authority or by general consent as a basis of comparison; an approved model. A rule or principle that is used as a basis for judgment.

**Policy** - a definite course of action, adopted by the Board of Directors, that must be followed for the sake of consistency throughout Council practices.

**Procedure** - an act or a manner of proceeding in any action or process; conduct.

### **Introduction**

The following policies have been put in place to protect the financial assets of all GSNEO volunteers and interested parties.

The policies outlined below are to be followed by all GSNEO volunteers and girl members. All volunteers with monetary responsibilities are accountable for the appropriate management of funds.

“All money raised, or earned, and other assets received in the name of and for the benefit of Girl Scouting must be authorized by the Girl Scouts of North East Ohio (GSNEO) or Girl Scouts of the USA (GSUSA) and used for the purposes of Girl Scouting. Such moneys and other assets become the property of and are administered by GSNEO or Girl Scouts of the USA. Such assets are not the property of individuals, geographic units, or communities within a Girl Scout council.” (Blue Book of Documents, page 10).

All Girl Scout adult volunteers must be familiar with and adhere to the GSUSA program standards relating to finance found in *Safety-Wise*.

All adults handling money must be registered members of GSUSA, as well as complete a Girl Scouts of North East Ohio volunteer application and background check authorization form.

### **Fundraising, Money Earning Activities, and Solicitation**

#### **Definitions:**

**Fundraising** – the act or process of raising funds, as for nonprofit organizations. Fundraising is an adult action.

**Money Earning Activities** – Money earned to accomplish a financial goal for a group activity. Girls may participate in money earning activities with parental permission. Money earning activities require council permission.

**Solicitation** – The action of asking for financial or in kind donations. Solicitation of monies or in kind donations must be made by an adult and must require council approval.

### **Activities Involving Money – updated August 2009**

#### *Product Sales*

The selling of Girl Scout Cookies or other council-sponsored products is an integral part of the Girl Scout Leadership Experience focusing on financial literacy. Girls learn to set goals, budget, plan, market to others, work as a team, and many other skills necessary to a successful sale activity. Adults serve in a supporting role but should never assume sole responsibility for sales. (*Safety Wise*, Standard 30.)

Girl participation in any council sponsored product sales programs is based upon the following (*Safety Wise* Standard 28):

- Voluntary Participation
- Written permission of a parent or guardian
- Council guidelines
  - Girls should not be penalized for non-participation.
  - Other policies regarding product sales will be distributed via the appropriate product sales handbook before the appropriate product sales program.
- An understanding of, and ability to interpret to others, why the money is needed
- Correct business procedures
- Observance of local ordinances related to involvement of children in money earning activities, as well as meeting health and safety laws
- Adherence to guidelines for personal protection
- Planned arrangements for safeguarding the money

#### *Non- Council Sponsored Group Money Earning*

Troops may participate in approved money-earning activities in which they are the sole beneficiary of the profit after they have supported GSNEO through participation in both council-sponsored product sales.

All Girl Scout groups and individuals must have permission from the Director of Business Services to conduct any money-earning activity. Money-earning projects must occur only when there is a need for such funds for program or to fund basic operations and the project must be appropriate for the age level. The income from group money-earning activities never becomes property of the individual members – girl or adult.

Girl members may not participate in product demonstration parties, raffles, drawings, games of chance, the direct solicitation of cash, and the sale or endorsement of commercial products. All money-earning activities must also comply with state and local laws regulating sales by minors, food handling, etc. and may not be conducted on the Internet. (*Safety Wise*, Standard 29.)

Girl Scout groups or individuals may not conduct money earning activities during the weeks of cookie booth sales. As a partner with United Way agencies, Girl Scouts must get council permission to participate in money-earning activities during United Way Campaign timeframes.

Girls planning Girl Scout Gold Award projects or special service projects that require funds need to develop proposals that must be approved by the Gold Award Committee and Director of Business Services before money-earning activities are implemented.

Parental permission is required for girls to participate in all money earning activities.

#### *Solicitation for Girl Scouting*

All Girl Scout groups and individuals must have permission from the Director of Business Services before asking organizations, businesses, corporations, foundations, or individuals for financial or in-kind gifts. Soliciting from executive offices of major corporations is not permitted. Girls are not permitted to solicit money directly or participate in fundraising.

#### *Raising Money for Other Organizations*

No Girl Scout member, in their Girl Scout capacity, may raise or solicit money for any other organization or participate in walkathons, telethons, or similar activities that raise money for other organizations. Girl members may support other organizations through contributing a portion of their treasury or through service projects.

#### **Individually Registered Girls**

Girls who are registered as individually registered girls may participate in GSNEO Product Sales programs. All money received from their participation in these product sales programs will be held in a fund at the GSNEO corporate office. Girls may request funding from this account to apply to any GSNEO or GSUSA programming. Individually registered girls may not participate in additional money earning activities.

All monies earned by individually registered girls belong to the Council, not to any individual girl.

#### **Disbanding of Troops or Termination of a Program**

When a troop/group disbands or a project will not continue, the signers of the bank account must submit a finance form, all funds, and all property purchased with funds to their Membership Development Specialist, Program Specialist, or Service Area Director within one (1) month of the troop/group disbanding.

The funds from a disbanding troop/group shall be held in trust for a period of one (1) year from date of notification at GSNEO for the membership of the disbanded troop/group pending reorganization or placement of the girls in other troop/groups. Amount distributed to other troop/groups where girls were placed will be proportional, based on the number of registered girls in the disbanded troop. Any money remaining at the end of this time shall be designated for financial assistance. No money will be directly given to any individual member.

#### **Merging, Reorganizing, and Splitting of Troops**

Money does not belong to any individual girl. Thus, if one girl transfers to another troop money does not transfer with her.

When a troop/group merges with another existing troop, all funds of the former troop will be allocated to the existing troop/group account.

Troops who reorganize or split must first consult with their Membership Development Specialist. After this consultation, troop funds will be allocated based upon the percentage of girls from the original troop.

### **Financial Assistance**

Each annual budget of the Girl Scouts of North East Ohio will provide a provision for financial assistance for both girl and adult members so that participation in the Girl Scout movement is not hindered by a member's limited financial resources. Financial Assistance will be granted based on several factors including but not limited to financial need, family income, participation in product sales, and volunteer participation from family.

### **Bank Account Policies**

All troops must open a bank account in the name of GSNEO, \_\_\_\_\_ (insert Troop number, group name, etc.) under the signatures of at least two persons who are unrelated, and are registered Girl Scout members.

GSNEO requires a "Bank Account Information Form" to be filled out when an account is opened and returned to your local service center. Bank statements should not be mailed to the GSNEO or any of its local service centers. Statements should be mailed to one of the signers.

Troop and service unit account statements, deposit slips, cancelled checks, and reporting documentation must be available by request to the council, service units, and parents.

All holders of bank accounts must designate one (1) person to monitor the bank statements and one (1) person hold the check book and debit cards.

GSNEO prohibits troop and service units from holding credit cards and having online access to bank accounts.

All receipts must be deposited into a troop or service unit account. Depositing troop funds into a personal account is prohibited.

### **Financial Reporting**

All troops and service units must submit financial reports annually to your Membership

### **Misuse of Funds**

Volunteers who misuse funds for which they are responsible will be released from all their Girl Scout positions with GSNEO. Girl Scouts of North East Ohio retains the right to file criminal and/or civil charges.

***Non-Sufficient Funds (NSF) Checks to Council***

NSF checks written to the Council are immediately turned over to a collection agency that may assess a fee for services rendered. The fee is payable by the offending party.

GSNEO volunteers who are check signers are responsible for all overdrafts that they initiate.

***Failure to Remit Funds***

GSNEO will make a good faith attempt to collect any monies owed and reserves the right to use outside collection agencies. If restitution is not paid within 30 days, GSNEO may file criminal and/or civil charges. GSNEO reserves the right to restrict volunteer participation of any person who owes money to the Council.