



**Girl Scouts of Historic Georgia**  
**Operational Volunteer**  
***Policies and Procedures***

The policies contained herein were adopted by the Board of Directors of Girl Scouts of Historic Georgia on September 23, 2016, and supersedes previous policies.  
Updated April 2023

# Girl Scouts of Historic Georgia Operational Volunteer Policies & Procedures

## **I. Operational Policies VOLUNTEER PHILOSOPHY**

We maintain that the strength of the Girl Scout Movement rests in the volunteer leadership of its adult members. It is through this volunteer leadership that the Movement serves girls. To ensure the job satisfaction of volunteers and to employ the talents of volunteers effectively, it is essential that the following policies be established and maintained.

***These policies do not create a contract with any volunteer, express or implied, and may be changed at any time at the discretion of the Board of Directors of the Girl Scouts of Historic Georgia (GSHG). Policies apply to all persons accompanying or participating with individual members, troops (i.e. siblings, spouses, relatives, friends, consultants, etc.)***

A **POLICY** is an established course of action that must be followed.

Policies provide consistency of action, give direction, and minimize the need for risk management. Difficulty or inconvenience in carrying out the requirements of a policy shall not be used as an excuse for not adhering to the policy.

A **PROCEDURE** describes the course of action to carry out a policy. (Please refer to Volunteer Procedures)

### **1.1 POLICY: EQUAL OPPORTUNITY**

GSHG, in recognition of its responsibility to its volunteers and in keeping with GSUSA's equal opportunity policies as written in the "Blue Book of Basic Documents," reaffirms its policy to ensure fair and equal treatment in all its practices to all persons regardless of race, color, creed, sex, marital status, national origin, citizenship, age, socioeconomic status, or sexual orientation. There shall be no discrimination against an otherwise qualified individual by reason of disability or medical condition. Furthermore, to assure that the membership of GSHG reflects the diversity of population groups within its jurisdiction, GSHG is committed to a policy of equal opportunity and outreach in the recruitment, selection, placement, development, and recognition of volunteers and in the extension of Girl Scouting to adults in all communities within its jurisdiction. GSHG shall place emphasis upon securing representation of persons from under-represented populations.

### **1.2 POLICY: RECRUITMENT**

Each volunteer position will have a written description that defines specific responsibilities and schedules, clarifies expectations, and, in conjunction with performance goals, forms the basis for assessment of volunteer performance, reappointment, rotation to another position and termination.

### **1.3 POLICY: MEMBERSHIP**

All volunteers participating in the Girl Scout Movement shall meet GSUSA membership standards as defined in the "Blue Book of Basic Documents," be registered through GSUSA, Inc. as members of the Girl Scout Movement and shall agree to abide by the policies and principles of GSUSA and GSHG.

#### **1.4 POLICY: REGISTRATION**

All adult volunteers participating in the Girl Scout Movement shall be registered as members with GSUSA and individually pay the applicable membership dues, except those adults who are lifetime members or who are working in a temporary advisory or consultative capacity.

#### **1.5 POLICY: SELECTION**

Every adult volunteer is selected based on qualifications for membership, ability to perform the volunteer position, and the willingness and availability to participate in training for the position, if such training exists. Each operational volunteer will also be required to apply for their position, sign agreements, and undergo a background check and other screening prior to selection.

#### **PROCEDURE:**

- 1) A background check must be completed before a person can be approved as a volunteer.  
Background checks must be renewed every 3 years.
- 2) Each Girl Scout troop will have at least two troop leadership team members who are unrelated, non-cohabitating adults. Roommates, housemates, or married spouses – no matter the sex of the individuals involved – may not be on the troop leadership team of a troop nor be co-signers on the troop account. Girls must remain under the supervision of at least one approved, registered adult volunteer.
  - The approved supervisory volunteers and council staff have the right to limit participation of non-approved adults for the best outcome and environment for the girls.
  - During cookie season, each cookie booth station must have 2 registered adult volunteers present. 1 of these adults must be a background checked and approved volunteer. If you are set up at a large chain store such as Walmart, and you are covering 2 doors, then you must have 4 registered adult volunteers. 1 of these adults must be a background checked and approved volunteer. Refer to cookie manual for complete cookie booth types and supervision rules.

#### **1.6 POLICY: PLACEMENT**

Every attempt will be made to place volunteers in positions that meet both their needs and the needs of GSHG. In instances where this is not possible, the needs of the council will take precedence over the needs of the individual. Individuals not placed in a position for which they applied may be recommended for other positions and they may request reassignment.

#### **1.7 POLICY: APPOINTMENT**

Volunteers, minimum age of 18 years, unless otherwise specified shall be appointed for a term indicated in the written position description.

#### **1.8 POLICY: REAPPOINTMENT**

Prior to completion of her/his term, each operational volunteer shall receive confirmation of reappointment to her/his position or notice that she/he will not be reappointed. Reappointment takes place only after completion of a satisfactory performance review and mutual acceptance of position accountabilities, expectations and a time commitment.

### **1.9 POLICY: TRAINING**

All volunteers will receive initial training for their position and will also be required to complete additional training that is designated as mandatory for the position. Training must be completed within a specified timeframe. Training will ensure that each volunteer has the knowledge and skills needed to be successful in her or his work.

### **1.10 POLICY: BENEFITS**

Benefits to volunteers include training and other learning opportunities, support in the position, council publications, tools for recording volunteer experience, references upon request, liability insurance, and supplementary accident insurance, as part of national and/or council membership.

### **1.11 POLICY: PERFORMANCE APPRAISAL**

Each volunteer shall be provided with the opportunity for regular review and evaluation.

### **1.12 POLICY: RECOGNITION**

The formal adult recognition system of GSHG will be consistent with the most current GSUSA publication.

### **1.13 POLICY: UNIFORMS**

Purchase of a uniform is at the volunteer's expense and is encouraged. Volunteers are encouraged to wear the Girl Scout pin when they are not in uniform.

The uniform is a Girl Scout official scarf or tie for men, worn with the official membership pins, combined with their own navy-blue business attire.

### **1.14 POLICY: HARASSMENT AND HOSTILITY**

The council is committed to an environment and climate in which relationships are characterized by dignity, respect, courtesy, and equitable treatment. It is the policy of the organization to provide all with an environment free from all forms of unlawful or unwelcomed harassment and hostility.

The council expressly prohibits any form of harassment or hostility based on race, color, religion, sex, age, national origin, disability, marital status, citizenship, ancestry, military status, or any other characteristic protected by federal, state, or local law. This policy is considered to include physical violence as well as intimidation, stalking, coercion, display of weapons, threats, and talking or joking about harassment or hostility whether in person or through some other means of communications such as writing, telephone, voice mail, electronic mail, or social media.

### **1.15 POLICY: SEXUAL HARASSMENT**

It is against the council's policies for any individual, male or female, to sexually harass another person. The council reserves the right to refuse membership or reappointment and to dismiss or suspend from affiliation with the council any volunteer who sexually harasses another volunteer, employee, or any child.

### **1.16 POLICY: CHILD ABUSE**

The council supports and maintains environments that are free of child abuse and neglect as defined by the Child Abuse Prevention and Treatment Act.

Child abuse and neglect are unlawful acts, and it is against the council's policy for any volunteer, male or female, to physically, sexually, or mentally abuse or neglect any child.

The council reserves the right to refuse membership or reappointment, and to dismiss or to exclude from affiliation with the council, any volunteer who in the judgment of the council poses a risk of injury to a minor or is believed to have abused or neglected any child or who has been convicted of any crime against a child.

If any member of a volunteer applicant's household is a registered sex offender, the volunteer is disqualified from volunteering for GSHG in any capacity. This applies regardless of the nature of the crime.

If any volunteer suspects or believes a child is being abused, they must immediately contact a council representative.

It is recommended that the volunteer contact child protective services in the county where the child lives, to report this information. A person who in good faith makes this report is immune from civil or criminal liability per state statute. Contact information is at the end of this document.

**PROCEDURE:** Children in Georgia will be better protected from child abuse as a new expanded mandated reporter law specifies a wider range of people being required to report suspected child abuse. Effective July 1, 2012, under Code Section 19-7-5 of the Official Code of Georgia Annotated, the mandated reporter law for Georgia has expanded to include more individuals that are law-bound to report suspected abuse. The new amendment designates several categories of individuals as mandated reporters, who "having reasonable cause to believe that a child has been abused shall report or cause reports of that abuse to be made." All child service organization personnel (both employees and volunteers) are now mandated reporters.

This now means that volunteers, as well as staff, are mandated by law (not just council policy) to report suspected child abuse and neglect. ALL volunteers of organizations that serve children are now mandated reporters regardless of their position or type of service. If child abuse or neglect is suspected, a report must be filed within 24 hours to the Department of Children Family Services (DFCS) or the GSHG CEO or his/her designee. Failure to report child abuse or neglect may result in being charged with a misdemeanor.

As this law expands, the need for employees and volunteers to be able to recognize and report any type of child abuse grows. The Governor's Office for Children and Families (GOFC) sponsors a free, online training course, provided through ProSolutions Training, that details the law and its recent changes, discusses warning signs that can indicate if a child is being abused or neglected, and explains your role in reporting suspected child abuse. The hour-long course can be accessed through this link: <https://www.gocftrainingonline.com/>

For more detailed information about the law, please visit the Office of the Child Advocate website [www.oca.georgia.gov](http://www.oca.georgia.gov).

Reporting – Child in Immediate Danger:

If a volunteer witnesses a situation in which a child is in immediate danger, they should call 911 immediately, then report the situation to the council by calling the GSHG emergency hotline, 1-866-236-7944.

Reporting – Child not in Immediate Danger:

Volunteers who witness or suspect child abuse or neglect must report it within 24 hours by calling the GSHG emergency hotline, 1-866-236-7944. The council emergency contact provider will take the information from the caller and notify the Leadership Team member on call to follow up and ensure the proper agency is notified.

### **1.17 POLICY: TOBACCO, NICOTINE, DRUGS, ALCOHOL**

Smoking is always prohibited whenever girl members are present. Smoking/tobacco/nicotine products are prohibited in the GSHG offices. On other GSHG properties, smoking/tobacco/nicotine products are permitted only in designated areas. Tobacco/nicotine products of any kind should not be used in the presence of girls. No person shall possess or be under the influence of alcohol, illegal drugs/substances, prescription/over the counter medications (which may impair judgment) on GSHG property, during any GSHG sanctioned activity or while conducting council business. Alcohol or any substance, which may impair one's judgment, must never be used by adults immediately prior to or during a girl member activity.

Alcoholic beverages may be served at some council events when previously approved by the council Board of Directors or Chief Executive Officer.

### **1.18 POLICY: FIREARMS/WEAPONS**

Firearms and/or weapons may not be present at any Girl Scout activity nor on council owned or leased property except when in the possession of a sworn officer of the law, a certified instructor, licensed wildlife control personnel and/or trained adult in conduct of Girl Scout program activity. Outdoor skills' training is required before using pocketknives during Girl Scout programs.

**PROCEDURE:** Girl Scouts of Historic Georgia would like to remind volunteers that firearms are not allowed at meetings that take place in a GSHG facility. As the Georgia Department of Human Services reminds us; the best way to prevent unintentional firearm injuries to a child is to not have a gun in a home where a child lives or plays. If this is not possible, the following precautions should be followed:

- Make sure guns are locked away from children
- Ammunition should be removed from guns and stored separately
- Hide the keys
- Teach children that guns are “hands off”

Gun safety from the American Academy of Pediatrics:

<https://www.aap.org/en/news-room/campaigns-and-toolkits/gun-safety/>

### **1.19 POLICY: TERMINATION**

Any volunteer may terminate her or his services upon written notification to the supervisor. The council may terminate the services of a volunteer because of, among other things, restructuring of volunteer positions, the elimination of the volunteer position in which a person serves, the inability or failure to complete the requirements of the position, the refusal to comply with council or Girl Scouts of the U.S.A policies, the refusal to support the mission and values of the organization and the council goals, or membership in an organization whose goals are not compatible with those of GSUSA. An adult volunteer who is terminated from her or his Girl Scout position may continue her or his adult membership with GSUSA unless it is determined that she or he is not able to meet the



membership requirement related to accepting the principles and beliefs of the Movement or by supporting the mission and values of the organization. If the individual cannot meet the membership requirements related to accepting the principles and beliefs of the Movement or supporting the mission and values of the organization, her or his Girl Scout membership will not be renewed by GSHG.

Absolute confidentiality must always be observed to protect the rights of the volunteer.

### **1.20 POLICY: GRIEVANCE/CONFLICT RESOLUTION**

GSHG has established a system for resolving conflicts which arise when an operational volunteer believes that policies and/or procedures related to her/his position are not being administered properly as applies to her/him.

### **1.21 POLICY: PROGRAM LIABILITY INSURANCE**

Any person participating in any Girl Scout program/activity must be registered or be covered by appropriate Girl Scout insurance.

### **1.22 POLICY: CONTRACTS**

All contracts must be authorized and signed by the Chief Executive Officer, or the Chair of the Board of Directors, or their designee.

### **1.23 POLICY: PROPERTY**

No person/troop/organization shall use or alter GSHG property or equipment without permission from GSHG.

### **1.24 POLICY: ANIMALS**

No person shall bring any animal onto any GSHG property or into any activity without the written permission of the Chief Executive Officer or her/his designee. Exceptions will be made for animals needed to assist persons with disabilities and for fulfilling program activities.

### **1.25 POLICY: PUBLIC RELATIONS**

Girl Scout publicity shall be focused on interpretation of the objectives and accomplishments of the Girl Scout movement. A photo release, which reads, "The council may reproduce and use any slides/photographs, videos, or moving pictures taken of girls for publicity purposes including social media," will be included on each parent permission form for Girl Scout activities. In any situation involving public information on behalf of GSHG or GSUSA, statements shall be made by the Chief Executive Officer, the Chair of the Board of Directors, or his/her designee.

### **1.26 POLICY: CONFLICT OF INTEREST**

Volunteers and members of their families (a family member may include but is not limited to father, mother, child, brother, sister, wife, husband, grandparent, grandchild, in-law, or any individual who makes her/his home with a volunteer), whether acting individually or in representative capacities, are prohibited from using the volunteer's Girl Scouting position, knowledge or information to obtain personal, professional, political, or financial gain or advantage for the volunteer or others. Volunteers or their family member(s) may discuss their situation with a council staff representative if there is a question of conflict of interest.

A Board member shall not, while serving as a member of the Council Board of Directors, serve in a council position which requires formal GSUSA or council-developed or sanctioned training or which is council or Service Unit planned.

### **1.27 POLICY: WHISTLE BLOWER**

Retaliation against anyone who has reported an allegation of harassment, sexual harassment, or any violation of any council policy is expressly prohibited and, if it occurs, will be grounds for disciplinary action up to and including termination.

### **1.28 POLICY: BEHAVIOR:**

Any adult volunteer whose behavior is not in keeping with the standards outlined within the Volunteer Essentials, Safety Activity Checkpoints as well as those set forth by this council may be asked to relinquish her or his position. Volunteers should refrain from using profanity when working with girls or when involved in any Girl Scout activity.

### **1.29. POLICY: CO-ED**

Within a camp or overnight setting, males and non-related females must have separate sleeping, dressing and restroom facilities.

**Overnight Trips.** Prepare Girl Scout members to be away from home by involving them in planning the activity or event so they know what to expect. On trips where male volunteers are part of the group, it is not appropriate for them to sleep in the same space as girl members. Always support and maintain an all-girl atmosphere for sleeping quarters. Men may participate only when separate sleeping quarters and bathrooms are available for their use. Men should not be in a situation where they must walk through girls' sleeping quarters to enter or exit their sleeping quarters or access restrooms. In some circumstances, such as a museum or mall overnight, with hundreds of girls, this type of accommodation may not be possible. If this is the case, men do not supervise girls in the sleeping area of the event and the adult-to-girl ratio is adjusted accordingly.

An exception is made for family members during events such as parent-daughter or family overnights, where one family may sleep together in an area specifically designated to accommodate families. Also please make note of the following:

- Each participant has her own bed.
- Parent/guardian permission must be obtained if girls are to share a bed.
- Youth members and adults do not share a bed; some councils make exceptions for family members.
- It is not mandatory that an adult sleep in the sleeping area with youth members.
- If an adult female does share the sleeping area, there must always be at least two unrelated adult females present.
- All adults accompanying a troop on overnight outings must be both registered adult members of the Girl Scout Movement and approved volunteers.

### **1.30 POLICY: TRAVEL/TROOP TRIP POLICY**

All troops must acquire proper council approval before engaging in any activity beyond regular troop meetings at their designated site and time.

See current GSHG Troop Travel Guidelines



## **II. FINANCIAL MANAGEMENT POLICIES**

*“All money raised, or earned, and other assets received in the name and for the benefit of Girl Scouting must be authorized by a Girl Scout Council or Girl Scouts of the United States of America and used for the purposes of Girl Scouting. Such monies and other assets become the property and are administered by the Girl Scout Council or Girl Scouts of the U.S.A. Such assets are not the property of individuals, geographic units, or communities within a Girl Scout Council.” (Blue Book of Basic Documents)*

It is the responsibility of the Board of Directors of the Girl Scouts of Historic Georgia to ensure that the above national policy is followed within our jurisdiction. It is also the responsibility of the Board to ensure that we uphold our responsibility to our donors and to the community as a tax exempt 501 (c) (3) organization. The following policies and procedures provide the structure with which to do this.

### **2.1 POLICY: FUND OWNERSHIP**

By law, Troop and Service Unit funds are the property of the Girl Scouts of Historic Georgia.

### **2.2 POLICY: FINANCIAL ACCOUNTABILITY**

Those assuming stewardship of any Girl Scout monies within the jurisdiction of the council are accountable to the council. The council authorizes the troop and Service Units to open accounts and hold monies in a designated institution in accordance with council policy. The council may have reason to require access to troop or Service Unit accounts to fulfill its fiduciary responsibility or to administer council policies (see corporate resolution regarding financial arrangements of troop).

**PROCEDURE:** Duly appointed Troop Leaders and Service Unit Leadership Team authorized by the council to establish a troop or Service Unit bank account are ultimately responsible for proper recordkeeping and management of all funds in the accounts.

Failure to follow all procedures or properly manage funds will result in the Troop Leader’s or Service Unit Leadership Team’s release from all volunteer positions and other legal actions, up to and including criminal prosecution, may be undertaken.

### **2.3 POLICY: BANK ACCOUNTS**

#### **TROOP POLICY:**

Each Troop must have a checking account into and out of which all funds flow. This account must be used in support of Girl Scout program.

Each Troop account must be in the name of “Girl Scouts of Historic Georgia, Troop number” with the address of the volunteer primarily responsible for managing the account. Additionally, the Corporation non-profit identification number must be used on each account.

Duly appointed volunteers must follow council policies when opening the account.

#### **PROCEDURES:**

1. Girl Scouts of Historic Georgia or its authorized representative will issue a completed Bank Account Authorization form to the designated bank authorizing the troop signatories to open a troop bank account.

- 2.** Troop bank accounts will be opened at banks designated by the Membership Representative and in the manner detailed on the authorization form. A maximum of 4 signatories are permitted on a troop account. There must be at least two, including a troop leadership team member, and one other nonrelated individual from the troop. All signatories **MUST** be registered Girl Scout adults and approved volunteers. The person who holds the debit card and/or checkbook is not the same person who receives the monthly bank statements.
- 3.** One of the troop signatories is required to report the troop's bank account number to the appropriate Membership Representative within one week of opening the account.
- 4.** Any change(s) in the account information i.e., signatories, addresses, etc. must be authorized by the Membership Representative who will issue a new Bank Account Authorization Form.
- 5.** Troop bank accounts and the funds therein, are the property of Girl Scouts of Historic Georgia. Girl Scouts of Historic Georgia reserves the right to randomly audit troop accounts and may do so via online access.
- 6.** Money earned during a troop year should be spent during that year. It is appropriate to have a \$100-\$150 account balance remaining to begin the next troop year. Special circumstances requiring larger carry over balances must be discussed and approved by the Membership Representative.
- 7.** Any funds donated to the troop must be handled according to Policy and Procedures at 2.8, Service Unit/Troop Gift Acceptance, in this document.
- 8.** Service Unit event expenses, beyond the troop's registration fees for the Service Unit event, must never be processed through a troop account. Troops hosting a Service Unit event should process all event-related monies through the Service Unit account.
- 9.** Checks are never to be signed without a payee written on the face of the check.
- 10.** The troop may obtain one debit card to be used for deposits and payments; the card is for official Girl Scout business only. The debit card is not to be used for personal purchases. The cardholder is responsible for obtaining purchase receipts, securing the card, and is legally responsible for the transactions posted to the card. Debit card expenditures should be reconciled monthly to ensure accurate and timely annual reporting and that there are no unauthorized expenditures applied to the account. Inappropriate debit card usage will result in forfeiture of the debit card privilege.
- 11.** Online banking is authorized on troop bank accounts to view account balances, download transaction history, and print copies of checks and statements. Online balance transfers are not authorized. Because all signers are responsible for maintaining the troop account, the user ID and password for access to the account should be shared with all account signers. This will facilitate monitoring the account activity and balance and help prevent cardholder/signers from inadvertently overdrawing the account. Passwords should be changed whenever there is a change in signers on the account.
- 12.** Electronic payment accounts (Venmo, PayPal, Square, etc) must be linked to a Troop or Service Unit account (not a personal account). Only one of the signers (a background check/approved volunteer) on the Troop/Service Unit account can open the electronic

payment account. The Service Unit's Membership Representative must be notified as soon as the electronic payment account has been opened and linked to the Troop/SA account. All fees associated with these accounts are the responsibility of the Troop/Service Unit (not the customer or GSHG). Product Program payments will only take place via ACH withdrawal from the Troop/Service Unit account.

### **SERVICE UNIT POLICY:**

Each Service Unit must have a checking account into and out of which all funds flow. This account must be used in support of Girl Scout program.

Each Service Unit account must be in the name of "Girl Scouts of Historic Georgia, Service Unit Name" with the address of the Service Unit Manager or Service Unit Treasurer. Additionally, the Corporation non-profit identification number must be used on each account.

Duly appointed volunteers must follow council policies when opening the account.

### **PROCEDURES:**

1. Girl Scouts of Historic Georgia or its authorized representative will issue a completed Bank Account Authorization form to the designated bank authorizing the Service Unit to open a Service Unit bank account.
2. Service Unit bank accounts will be opened at banks designated by the Membership Representative and in the manner detailed on the authorization form. A maximum of 4 signatories are permitted on a Service Unit account. There must be at least two, including the Service Unit Manager/ Service Unit Leadership Team member, and one other nonrelated individual from the Service Unit team. All signatories MUST be registered Girl Scout adults and approved volunteers or staff. The person who holds the debit card and/or checkbook is not the same person who receives the monthly bank statements.
3. One of the Service Unit signatories is required to report the Service Unit's bank account number to the appropriate Membership Representative within one week of opening the account.
4. Any change(s) in the account information i.e., signatories, addresses, etc. must be authorized by the Membership Representative who will issue a new Bank Account Authorization Form.
5. Service Unit bank accounts and the funds therein, are the property of Girl Scouts of Historic Georgia. Girl Scouts of Historic Georgia reserves the right to randomly audit Service Unit accounts and may do so via online access.
6. Any funds donated to the Service Unit must be handled according to Policy and Procedures at 2.8, Service Unit/Troop Gift Acceptance, in this document.
7. All Service Unit event monies will be processed through the Service Unit account with the exception of Service Unit day camp.
8. Checks are never to be signed without a payee written on the face of the check.
9. The Service Unit may obtain one debit card to be used for deposits and payments; the card is for official Girl Scout business only. The debit card is not to be used for personal purchases. The cardholder is responsible for obtaining purchase receipts, securing the card, and is legally responsible for the transactions posted to the card. Debit card expenditures should be reconciled monthly to ensure accurate and timely annual

reporting and that there are no unauthorized expenditures applied to the account. Inappropriate debit card usage will result in forfeiture of the debit card privilege.

10. Online Banking is authorized on Service Unit bank accounts to view account balances, download transaction history, and print copies of checks and statements. Online balance transfers are not authorized. Because all signers are responsible for maintaining the Service Unit account, the user ID and password for access to the account should be shared with all account signers. This will facilitate monitoring the account activity and balance and help prevent cardholder/signers from inadvertently overdrawing the account. Passwords should be changed whenever there is a change in signers on the account.
11. Electronic payment accounts (Venmo, PayPal, Square, etc) must be linked to a Troop or Service Unit account (not a personal account). Only one of the signers (a background check/approved volunteer) on the Troop/Service Unit account can open the electronic payment account. The Service Unit's Membership Representative must be notified as soon as the electronic payment account has been opened and linked to the Troop/Service Unit account. All fees associated with these accounts are the responsibility of the Troop/Service Unit (not the customer or GSHG). Product Program payments will only take place via ACH withdrawal from the Troop/Service Unit account.

## **2.4 POLICY: STEWARDSHIP OF FUNDS**

### **TROOP:**

All funds related to the Troop must be deposited into the Troop checking account as received (i.e. there should be no cash on hand).

Each Troop must prepare an annual financial report accounting for **all** checking accounts maintained by the Troop and submit required documentation to the Membership Representative

Funds from disbanded and/or dormant Troops will revert to the council and will be disbursed according to council procedures.

### **PROCEDURES:**

1. All funds must be deposited into the troop bank account.
2. Receipts for all cash expenditures must be saved and kept with the financial report.
3. Income and expenses must be documented **as they occur** on the financial report and submitted to the Membership Representative annually on June 15. The financial report showing the income and expenses, along with the March and October bank statements, must be submitted to the Membership Representative.
4. The council reserves the right to audit, close, or place a hold on any troop bank account if established procedures are not followed.
5. Troop financial records should be always open for inspection by parents and Service Unit or council staff.
6. When a troop disbands, remaining troop monies, the troop's checkbook, and all other materials belonging to the troop must be returned to the Membership Representative.
7. When a troop disbands, splits, or reorganizes, and a girl/girls transfer to another troop, a prorated share of remaining troop funds will be forwarded to the troop to which they transfer.

8. When a girl chooses to transfer to another troop, a prorated share of troop funds will be forwarded to the troop to which she transfers.
9. When a troop disbands without girl-directed fund distribution, a member of the outgoing troop leadership team, the troop treasurer, or the assigned staff member will be authorized to close the troop bank account and obtain a final check from the financial institution. The check should be for the remaining balance in the account and needs to be made payable to Girl Scouts of Historic Georgia. The check will be forwarded to the Membership representative who will complete the Disbanded/Dormant Troop Bank Account Closure Information form.
10. Disbanded troop monies will be held in a restricted account for one (1) year from the time of disbandment. Monies not claimed within one (1) year by regrouping of the troop will be transferred to the council operating budget. If one or more members of a disbanded troop re-register with another troop within one (1) year of their troop disbanding, a prorated share of monies will be disbursed to their new troop.
11. If a troop bank account held by the council has been dormant for one (1) year or more, council staff will be authorized to close the account and request that the financial institution issue a check for the balance in the account made payable to Girl Scouts of Historic Georgia. The check will be forwarded to the Membership representative along with a completed Disbanded/Dormant Troop Bank Account Closure Information form. The check will be deposited into the council operating budget.

#### **SERVICE UNIT:**

Each Service Unit must prepare an annual financial report accounting for **all** checking accounts maintained by the Service Unit and submit a copy to the Membership Representative. A copy of the financial report must be maintained for Service Unit records and cancelled checks, bank statements, and financial reports must be retained for seven years.

Service Unit Leadership Team or their designee **must** present the Service Unit financial reports to their members at least quarterly.

#### **PROCEDURES:**

1. All funds must be deposited into the Service Unit bank account.
2. Receipts for all cash expenditures must be saved and kept with the original financial report.
3. Income and expenses must be documented **as they occur** on the Service Unit financial report and submitted to the Membership Representative annually on June 15. The financial report showing the income and expenses, along with the March and October bank statements, must be submitted to the Membership Representative.
4. The council reserves the right to audit, close, or place a hold on any Service Unit bank account if established procedures are not followed.
5. Service Unit financial records should be always open for inspection by Service Unit team members or council staff.
6. A Service Unit Proposed Budget is due to the Membership Representative no later than September 1<sup>st</sup> of each year. This budget will reflect anticipated income and expenses



for the upcoming Girl Scout year. Girl Scouts of Historic Georgia reserves the right to disapprove anticipated expenses.

## **2.5. POLICY: DELINQUENT FUNDS**

Any Girl Scout adult delinquent in financial accounts to the council beyond 60 days will not be allowed to serve in any position that requires training such as troop leader, or in any policy position such as delegate or board member, nor will they be allowed to handle money, product or merchandise for the council until the amount owed is paid in full. Reappointment to a volunteer position is at the discretion of the council. The council reserves the right to take appropriate measures including legal action if the funds owed are not remitted to the council office. Legal action includes but is not limited to taking out a warrant to appear in small claims court.

## **2.6. POLICY: FUNDING**

Troops may be financed in any of the following ways: dues, council sponsored, product sales, additional troop sponsored money earning projects (which must be preapproved by the council), and if necessary, through council financial aid available to individual members. Funding for Troop activities is primarily the responsibility of the Troop, the girls, and their families.

Service Units can raise funds to support girl program. Fundraising by Service Units will have an annual (per membership year) limit per the following criteria and requires preapproval by the council\*:

- \$1000 Level – Service Units with 100 or fewer girls
- \$2000 Level – Service Units with 101-300 girls
- \$3000 Level – Service Units with 301 or more girls

## **2.7. POLICY: COUNCIL GIFT ACCEPTANCE**

The council has detailed Stewardship Guidelines for acceptance of gifts. Questions should be directed to the CEO. Designated “gift solicitors” may accept unrestricted cash gifts only on behalf of the council. All other gifts must be referred to the Chief Executive Officer or Chair of the Board of Directors or his/her designee for approval before acceptance.

## **2.8. POLICY: /SERVICE UNIT/TROOP GIFT ACCEPTANCE**

**A monetary gift of \$250 or above** specifically earmarked for a Troop or Service Unit must be sent to and processed through the council. The funds must benefit the entire Troop or Service Unit, not a specific individual. Funds will be disbursed to the Troop or Service Unit only after the Troop Leader(s) or Service Unit Manager/Service Unit Leadership Team/ Chair signs off on a Troop Gift Acceptance Form, which confirms that the funds will be for the benefit of the entire Troop or Service Unit/ and not for a specific individual.

**A monetary gift of less than \$250** specifically earmarked for a Troop or Service Unit may be sent directly to that Troop or Service Unit. The funds must benefit the entire Troop or Service Unit, not a specific individual. No notification of the council is required.

- The troop is responsible for thanking the donor.
- Documentation of tax deductibility of the donation **cannot** be provided by the troop/Service Unit.
- Documentation can only be provided if the gift is processed through the council



Monetary gifts donated directly to Troops or Service Units or given through the council and restricted for Troops or Service Units are limited to a combined total of **\$300 per year per Troop** and **\$1000 per year per Service Unit**.

**For In-kind gifts** which are solicited and received by a Troop or Service Unit **in support of fund-raising events which benefit the council** (e.g. Family Partnership events), the council must be notified that these gifts were received so that the council can properly acknowledge, thank and provide the appropriate tax documentation to the donor.

**For In-kind gifts**, which are solicited and received by a Troop or Service Unit **in support of Troop or Service Unit/ activities** (e.g. food for a camp out, Gold/Silver/Bronze projects, etc.) no notification of the council is required.

- The troop is responsible for thanking the donor.
- Documentation of tax deductibility of the donation **cannot** be provided.

## **2.9. POLICY: FINANCIAL ASSISTANCE**

The council shall designate funds for financial assistance for girls or adults based on need and without regard to race, creed, color, religion, national origin, or ability. Financial assistance either for girls or for adults is the responsibility of the council, not the Service Unit/. If funds are distributed by the Service Unit, full documentation must be provided and must follow procedure established by the council.

## Child Abuse Reporting Agencies

### **Volunteers are mandated reporters.**

#### **ALABAMA**

Department of Human Services  
Bureau of Family and Children Services  
1321 Fifth Avenue South  
PO Box 11926  
Birmingham, AL 352021926  
(205) 918-5100  
Fax: (205) 933-1942  
<http://www.alabama.gov>

#### **GEORGIA**

Department of Human Services  
Division of Family and Children Services  
Georgia Protective Office  
#2 Peachtree Street, NW, Suite 29213  
Atlanta, GA 30303  
(404) 651-6318  
(800) 532-3208  
24 hours Child Abuse Hotline  
<http://www.georgia.gov>

#### **SOUTH CAROLINA**

Department of Social Services  
State Child Protective and Preventive Services  
1535 Confederate Avenue  
Columbia, SC 29202  
(803) 898-7318  
Fax: (803) 734-5670  
<http://www.mysc.gov>