

# **FRIENDS OF THE KLAMATH COUNTY LIBRARY**

[501(c)3, 501(h)]

## **POLICIES**

(Updated 2/13/2024)

These Policies augment the Bylaws of Friends of the Klamath County Library (FOL), to provide further explanation of particular functions referred to in that document. Additionally, Policies exist for the security and ease of functioning of the Organization and, as such, provide a more granular level of detail and guidance than do the Bylaws. Where a Policy exists which stands in opposition to a specific Bylaw or Bylaw section, the Bylaws shall take precedence.

### **Officer Duties:**

The President shall:

- a. Preside over Board and membership meetings.
- b. Serve as a member of all committees, ex-officio.
- c. Perform other duties as requested by the Board of Directors.

The Vice-President shall:

- a. Maintain Bylaws.
- b. Select speakers and publicize quarterly membership meetings.
- c. Report on process of recruiting and presenting nominees for the Board.
- d. Perform other duties as requested by the President.

The Treasurer shall:

- a. Record and maintain the financial records of the Organization.
- b. Receive dues, assessments and other monies contributed to the Organization.
- c. Pay all bills and invoices as well as disburse other funds as directed by the Board of Directors.
- d. Review and report to the Board on financials in both monthly and yearly reports.

- e. Arrange for annual review of financial records with results to be presented at the September membership meeting.
- f. Perform other duties as requested by the President.

The Secretary shall:

- a. Record the minutes of the Board of Directors meetings and membership meetings.
- b. Notify the Board of Directors of meetings or special events.
- c. Prepare and keep a list of current membership, track dues and provide a copy to the Board of Directors as requested.
- d. Conduct the correspondence.
- e. Record attendance at all meetings and track unexcused absences.
- f. Perform other duties as requested by the President.

### **Board responsibilities for DPIL:**

The FOL Board shall:

- a. Vote every May on whether or not to continue to fund the Dolly Parton Imagination Library (DPIL) and whether or not to contribute and, if so, by what amount.
- b. As long as we are involved with the DPIL, the FOL will seek to find funding for all Klamath County children who are registered. This includes community support, grants, FOL funds, etc.
- c. Check the bank balance every month to ensure that there are adequate funds available for each month's cost.
- d. If we choose to discontinue funding the program the Board will make necessary arrangements through the DPIL.

### **Membership:** year and dues

The membership year is July 1 through June 30. There shall be four classifications of members.

- a. Individual \$10 per calendar year
- b. Family \$20 per calendar year
- c. Life \$100 per person

d. Corporate \$200 per corporation per calendar year.

**Fiscal year**: The fiscal year of this Organization shall be July 1 through June 30.

**Financial Review**: The Board of Directors shall ensure that the financial records, including investment funds, be reviewed by a CPA using the Agreed Upon Procedure Engagement (AUPE) method annually or in the same calendar year as a new Treasurer is installed.

**Financial Services and Oversight**: As a non-profit 501(c)(3) tax exempt organization which exists solely to provide support to the Klamath County Public Library in facilitating the actualization of its mission, the Board of Directors of the Friends of the Klamath County Library is responsible for the determination of grant mission appropriateness and the oversight including the tracking of funds received through grants and donations for the benefit of the mission of the Klamath County Library.

The Board may elect to have accounting services, tax return services, audits and reviews by outside services.

The Board will also maintain the appropriate insurance for non-profit organizations.

**Conflict of Interest policy and form:** (Each director signs a copy).

The standard of behavior at FOL is that all staff, volunteers, and Board members scrupulously avoid any conflict of interest between the interests of the Organization on one hand, and personal, professional, and business interests on the other. This includes avoiding actual conflicts of interest as well as perceptions of conflicts of interest.

I understand that the purposes of this policy are: to protect the integrity of the Organization's decision-making process; to enable our constituencies to have confidence in our integrity; and to protect the integrity and reputation of volunteers, staff and Board members.

Upon or before election, hiring or appointment, I will make a full, written disclosure of interests, relationships, and holdings that could potentially result in a conflict of interest. This written disclosure will be kept on file and I will update it as appropriate.

In the course of meetings or activities, I will disclose any interests in a transaction or decision where I (including my business or other nonprofit affiliation), my family and/or my significant other, employer, or close associates will receive a benefit or gain. After disclosure, I understand that I will be asked to leave the room for the discussion and will not be permitted to vote on the question.

I understand that this policy is meant to be a supplement to good judgment, and I will respect its spirit as well as its wording.

Signed: Dated:

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**Document retention**: The Organization shall have a records retention policy in place and keep documents according to the following guidelines:

### **Permanently**

- Articles of Incorporation and Amendments, Bylaws and Policies, including previous revisions
- IRS exemption documents
- Resolutions of the Board
- Minutes of Board, committee, and membership meetings
- Other records of Board, committee, and membership actions
- Financial statements and general ledgers
- Real estate documents
- Audited financial statements

### **At least ten years**

- All documentation showing proper handling of conflicts of interest
- All documentation showing proper handling of suspicious circumstances
- Insurance information
- All documentation on any matter that may become a subject of a lawsuit or claim (including contracts, leases, etc.)
- Cancelled checks
- Client files (you should check with any applicable governmental agencies on these)

### **At least three years**

- Written communications required to be made by Oregon law
- Written communication with members regarding membership matters

## **Other periods**

- For books and records not mentioned above, consider carefully the purpose of the book or record and how it might be useful to you in the future. Such future uses might include financial documentation, evidence in a lawsuit, archives about your Organization, etc.

For more information on record retention, refer to IRS Publications [4221-NC](#), [4221-PC](#), and [4221-PF](#). Neither the IRS nor Oregon conclusively addresses the issue of electronic vs. hard-copy record retention. You should proceed as you feel most comfortable, understanding that the rules likely allow you to maintain your records electronically even though they do not state so explicitly. If you choose to scan and maintain your records electronically, you should be sure that you have a secure back-up for your server. Also, make sure you are consistent with which records you scan and for which you keep the hard copy—you should probably note this in your record retention policy. The Handbook cautions: “You are balancing possible future need against the expense and inefficiency of maintaining records you don’t need. It is generally wise to err on the side of keeping rather than throwing something away.”

NB: This preference for keeping vs. throwing away should not apply to mobile deposited checks. They should be deposited, an image captured front and back which is then stored on Drive with the Donations Logs, and then the physical check should be shredded as soon as practicable after the check deposit posts to our accounts. Holding on to paper checks already deposited opens the Organization to large financial liability if the check is ever missing and redeposited elsewhere. Otherwise we should hold a reserve against all donations made by check for the period of the Oregon statute of limitations on check validity.

## **Volunteers:**

Organization volunteers work in support of Organization programs or events such as book sales, annual silent auction or other special events sponsored by the Organization. Volunteers must be at least 18 years of age. Organization volunteers and Board members are covered by the liability insurance held by the Organization.

## **Ex-officio Board members:**

Immediate past president of the Board

Library Director

Bookie Joint Volunteer Coordinator (after regular Board service is completed)

Bookie Joint Director (after regular Board service is completed)

## **Youth Protection Policy:**

The Friends of the Library understands the importance of protecting youth in the community. The Friends of the Library primarily encounter youth at the Bookie Joint, the used bookstore run by Organization volunteers at the Klamath County Library. The Organization has no interaction with the children in the Dolly Parton Imagination Library program; they are registered by their parent(s) online or at the library. This policy is designed to provide a safe, secure environment in the Bookie Joint by outlining procedures that will ensure the general safety of everyone, protect youth from incidents of misconduct, danger, or inappropriate behavior, and also to protect Bookie Joint volunteers from false accusations. Youth is defined as any individual under the age of 18. Practices and procedures to ensure a safe and caring environment for youth while in the Bookie Joint:

- Youth should be accompanied by a parent or guardian while in the Bookie Joint

- Youth should not be left alone with a volunteer while in the Bookie Joint 6
- If a minor child reports to a Bookie Joint volunteer anything that has made them uncomfortable, or any danger, the volunteer shall immediately accompany the child to a Library staff member and report it.
- The Bookie Joint has a CCTV camera installed as an added measure of safety for all patrons and volunteers.

Policy approved by the Friends of the Library Executive Board on 21 September 2020

**Definition of a Friends of the Klamath County Library event:**

An FOL event is any event or activity which is run directly by an Organization Board member or other volunteer. The event may be on or off library property. The Organization may also sponsor or host programs or special events run by library staff or another organization by contributing monetarily or by providing volunteer help. When an event takes place away from the library, insurance applies provided our insurance agent knows the date, location, etc. of the event.

**Monetary Reimbursements for Board members or volunteers:**

Reimbursement for approved expenses incurred by Board members and other volunteers on behalf of the Organization shall be made by check issued by the Treasurer, or by other means approved by the Board. Board approval is not required for budgeted expenses.

**Annual budget:**

An annual budget will be prepared for review and approval by the Board of Directors at the June Board meeting for the following fiscal year. This budget shall encompass projected revenue and expenses for the upcoming fiscal year, and shall document environmental factors and assumptions encompassed therein.

**Electronic communication requirement:**

Board agendas, minutes and reports are circulated to the Board

electronically. It is therefore essential that all Directors have access to an email account and Google drive.

### **Voting by email:**

Votes on routine Board matters, such as change of meeting time, may be made by email. All Board members must reply. Substantive matters, such as new Board member appointments or any financial decision, should be made in regular meetings only. Exceptions can be made in time-sensitive emergencies. In all cases, the results of the vote must be added to the minutes of the following regular meeting.

### **Board meeting absence:**

Except in an emergency, if a director is unable to attend a Board meeting, it is her/his responsibility to inform the president in advance to be considered an excused absence. It is the Secretary's responsibility to track excused and unexcused absences. More than three unexcused absences in a fiscal year shall be grounds for removal from the Board.

### **Amendments:**

The bylaws should be reviewed at least every three years or more frequently as necessary. The policies document should be reviewed every year or more frequently as necessary. Bylaw amendments, instituting new policies or removing existing policies, as well as changes to existing policies require a majority vote of the Directors currently in office. All bylaw and policy documents shall contain an effective date such that the history of revisions can be provided if necessary and the Organization can definitively determine applicable bylaws/policies for any given point in time.

### **IT policies**

**System of Record:** FOL's System of Record for all documents is the FOL Google Drive. All Directors are given access at the start of their term, and are expected to maintain their documents on Drive in the appropriate folders. Any documents emailed to Directors or membership should first be stored on Drive, and whatever is emailed should be an

exact duplicate of what is stored in our System of Record on Drive.

**IT Management:** Two Board members shall be designated as managers of the shared FOL Drive space, responsible for maintaining access, ensuring file system coherency and consistency, updating strong passwords as needed, and working with fellow Board members to ensure the same. One of the two "IT Managers" Board members shall be designated as primary and the other as secondary. Any substantive changes to IT management and policies require Board approval.

**Strong Passwords:** All FOL electronic documents and electronic communications shall require strong passwords for access. This acknowledges the prevalence of hackers, trolls and bots throughout the Internet, and provides our best defense against same. Strong passwords shall be changed every 90 days or more often if compromised or suspected to be compromised. Every Director shall endeavor to keep the current strong passwords secure, e.g. not written down, shared over email, posted in an open forum, etc. Best practice is the use of a commercial-grade password manager which is highly recommended such as Roboform, LastPass, etc.

### **Fiscal Management Policy:**

#### **A. Signing privileges for FOL bank accounts**

1. The President, Treasurer and Secretary are authorized to sign checks. These individuals shall be bonded.
2. Checks up to \$2500 require one signature; checks over \$2500 require two signatures.
3. Any checks payable to any one of the above-named persons shall be signed by someone other than the payee.

#### **B. Accounts**

FOL shall maintain its accounts in financial institutions that are federally insured.

#### **C. Bonding**

Each person with authority to withdraw funds shall be bonded/insured against malfeasance. The cost associated with securing this coverage shall be paid by FOL. The amount of insurance coverage will be reviewed annually by the Board of Directors.

#### **D. Monthly Review**

The Treasurer and Board of Directors shall review financial statements and disbursements monthly for all accounts except the Program account (which is overseen by the Library Director).

#### **E. Cash Disbursements**

Disbursements will be made only upon review and approval of the transaction by an authorized check signer. This will include review for the existence of proper supporting documentation such as a purchase order and evidence of the receipt of the goods and services. Expenditures of \$100 or more must be approved in advance by the Board of Directors.

#### **F. Petty Cash**

Petty cash expenses are miscellaneous purchases of items needed quickly and for the smooth operation of FOL. Petty cash expenditures, not to exceed \$100, will be brought to the Board's and Treasurer's attention at the next Board meeting. Explanation of the expense by the spender and presentation of receipts will be followed by reimbursement if appropriate.

#### **Volunteer Agreement:**

I, \_\_\_\_\_, wishing to volunteer my time and services for Friends of the Klamath County Library (FOL) hereby acknowledge that

said Organization is doing everything it can to protect the public as well myself as a volunteer. To this extent, I agree to follow Center of Disease Control (CDC) and local health district guidelines and FOL policies and procedures for social distancing to reduce the spread of COVID-19. This will require me to maintain six (6) feet of distance between myself, fellow volunteers, and patrons of the Organization as much as possible. This procedure will be required for visitor-to-visitor contact as well to limit exposure.

I agree to use a face covering to reduce the risk of exposure to myself and others. I agree to wash or sanitize my hands after using the restroom, sneezing, and coughing, and before eating or preparing meals or sundries for distribution, and will properly wear and utilize sterile gloves.

I understand that I may be informed of or encounter sensitive Personal Health Information (PHI) for those that FOL serves. I agree to hold this information in confidence and will not disseminate any PHI except as allowed by law and/or per the policy and procedures of said Organization which I am volunteering for.

I understand that there is no direct medical health coverage afforded to me during my relationship with Friends of the Klamath County Library. FOL is not responsible for any potential exposure to COVID-19, which is not a direct result of negligence on the part of its employees, volunteers, or the Organization. Unless specifically stated in writing, I understand that there is no employment security insurance provided to me.

By signing below, I agree to comply with the written instructions above. Failure to comply with these written instructions or verbal instructions from staff may result in my volunteer privileges being removed and I may be asked to leave the premises.

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Printed Name

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Signature

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Date