



Friends of Sherburne National Wildlife Refuge Board Handbook

**Policies and Procedures
January 2019**

Gray = Part of Section 8 has placeholder text

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The following docs will be kept on Google Drive.

- FOSNWR Strategic Framework 2017-2021 and Action Plan 2018
- USFWS/FOSNWR Friends Partnership Agreement



Section 1:

Articles of Incorporation

Adopted July 1, 1993 and Revised August 9, 2018

AMENDMENT OF ARTICLES OF INCORPORATION
Chapter 317A
Non-Profit Corporation Law of 1989

The undersigned incorporators, who are natural persons 18 years of age or older, in order to form a corporate entity under Minnesota Statutes, Chapter 317A, adopt the following Articles of Incorporation:

ARTICLE I

The name of the corporation is:

Friends of Sherburne National Wildlife Refuge, Inc.

ARTICLE II

The registered office of this corporation is located at 17076 293rd Avenue NW, Zimmerman, MN 55398, in Sherburne County.

ARTICLE III

The corporation is organized exclusively for the charitable, educational, and scientific purposes, including for such purposes, the making of distributions to organizations under Section 501(C)(3) of the Internal Revenue Code (or the corresponding section of any future Federal Tax Code).

The purpose or purposes for which the Corporation is organized are to promote a better understanding and appreciation of the natural environment of the Sherburne National Wildlife Refuge and the surrounding area. In this connection, the Corporation will enter into an agreement with the U.S. Fish and Wildlife Service to:

- A. Produce and make available to refuge visitors, by placement, sales, or free distribution, suitable interpretive and educational material such as books, leaflets, posters, maps, kiosks, observation decks, and other items of interest to increase visitors' understanding of natural history and their surrounding environment.
- B. Acquire books, films, recordings, and other materials for use in interpretive programs, which may be donated to the Service and to assist in carrying out such programs as may be agreed with Service representatives.

ARTICLE IV

The corporation is organized upon a non-stock basis. The description and value of its real property assets are none.

The Corporation is to be financed under the following general plan:

- A. Members shall pay dues as established by the Board of Directors.
- B. The Board of Directors may from time to time elect continuing Honorary Members. Honorary membership may, but is not required to be, based on the donation of

additional sums or services to the Corporation. Honorary membership does not include special or any additional rights to vote, and is not a separate class of membership of the Corporation.

- C. The Corporation may seek donations from third parties.
- D. The Corporation may, but is not required to, participate in charitable gambling or other methods of seeking contributions.
- E. The Corporation may hold fundraisers and other events for the purpose of obtaining donations and funding.

ARTICLE V

The Corporation shall be comprised of Members as set forth below:

- A. Any individual or organization approving of the objectives of the corporation and who is willing to assist the corporation in its activities shall be eligible for membership.
- B. There will be one class of membership.
- C. The membership year shall commence on January 1st. Membership dues shall be set by the Board of Directors. Membership shall be effective on receipt of membership application and payment of dues.
- D. Only members in good standing shall be eligible to participate in business meetings, vote on corporate business, or serve in any of the corporation's elective or appointive positions. Members in default of dues payment for more than three (3) months shall be dropped from the rolls.
- E. Members shall be entitled to one (1) vote.

ARTICLE VI

Board of Directors

The Board of Directors shall consist of at least seven elected members. At each annual meeting, directors shall be elected to serve terms of three years. Directors may be re-elected. Designated representatives of the U.S. Fish and Wildlife Service may serve as ex-officio members of the Board without vote.

ARTICLE VII

Conduct of Corporate Affairs

There shall be no limit on the corporation indebtedness or liability other than as may be established by the Laws of the State of Minnesota for corporations not-for-profit. The corporation shall have the power to receive donations, engage for pay, remuneration, and revenue, in business transactions relevant to the purpose of its organization, provided that none of the income of the corporation shall be distributed to its members or any person as dividends or profits. Money received by the corporation, such as membership dues, grants, net income from sale of books and other items, etc., will be used solely for

the purposes outlined in Article III. The corporation shall not carry on any activity of propaganda or otherwise attempt to influence legislation or the election of any political candidate.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of Section 501(C)(3) purposes.

ARTICLE VIII

By-Laws

The By-Laws shall be adopted by a majority of the incorporators present and voting at a meeting of the corporation called for such purpose with the proposed By-Laws having been submitted to the incorporators at least seven (7) days prior to such meeting. Amendments to the By-Laws may be made by a majority vote of the members of the Board of Directors at any meeting of the Board of Directors, subject to the power of the members of the Corporation with voting rights to adopt, amend, or repeal bylaws adopted, amended, or repealed by the board as set forth in Minn. Stat. § 317A.181, Subd. 2.

ARTICLE IX

Amendments to the Articles of Incorporation

Amendments to the Articles of Incorporation may be made by a two-thirds vote of the members present at any meeting of the membership provided that written notice is submitted to the members at least thirty (30) days prior to such meeting and approved by a majority vote of the Board of Directors. If an amendment is proposed and approved by the members of the Corporation with voting rights, those members may demand a special board meeting within 60 days for consideration of the proposed amendment if a regular board meeting would not occur within 60 days.

ARTICLE X

Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(C)(3) of the Internal Revenue Code, or corresponding section of any future Federal Tax Code, or shall be distributed to the Federal government or to a state or local government, for a public purpose.

Signed by:



Myrna Krueger, President, November 29, 2018



Steven Chesney, Secretary, December 1, 2018

Original: July 1, 1993

Amended: January 27, 2003

Amended: August 9, 2018



Section 2:

Bylaws

Adopted July 1, 1993 and Last Revised August 9, 2018

**By-Laws
of
Friends of Sherburne
National Wildlife Refuge**

ARTICLE I

Name and Location

The organization shall be a nonprofit corporation known as Friends of Sherburne National Wildlife Refuge, Inc. located in Sherburne County, Minnesota.

ARTICLE II

Purpose

The purpose of this Corporation is to promote a better understanding and appreciation of the natural environment of the Sherburne National Wildlife Refuge and the surrounding area. This will be accomplished by advocating the purpose for which the Refuge was established, the Refuge System Mission Statement, and the Refuge goals and objectives. In this connection, the Corporation will enter into an agreement with the U.S. Fish and Wildlife Service to:

- A. Produce and make available to Refuge visitors by placement, sale, or free distribution of suitable interpretive and educational materials such as books, leaflets, posters, maps, kiosks, observation decks, and other items of interest, to increase visitors' understanding of natural history and their surrounding environment.
- B. Acquire books, films, recordings, and other materials for the use in interpretive programs, which may be donated to the Service, and assist in carrying out such programs as may be agreed to by the Service representatives.

ARTICLE III

Membership

- A. Any individual or organization approving of the objectives of the Corporation and who is willing to assist the Corporation in its activities shall be eligible for membership.
- B. There will be one class of membership. The Board of Directors may from time to time elect continuing Honorary Members.
- C. The membership year shall commence on January 1st. Membership dues shall be set by the Board of Directors. Membership shall be effective on receipt of membership application and payment of dues. Renewal of membership shall be by payment of dues.
- D. Only members in good standing shall be eligible to participate in business meetings or serve in any of the Corporation's elective or appointive positions. Members in default of dues payment for more than three (3) months shall be dropped from the rolls.

- E. Members age 18 or older shall each be entitled to one (1) vote.
- F. All members in good standing shall be eligible for a ten (10%) percent discount on all books and other items offered for sale by the Corporation.
- G. A member may be suspended, terminated, or expelled by vote of a majority of the members of the Board of Directors following a minimum of 15 days' prior written notice to the affected member and an opportunity for the affected member to be heard at the affected member's request: (a) in private at a special meeting to be held by the Board of Directors at least five days prior to the effective date of the suspension or expulsion; or (2) in writing. Members may be suspended, terminated, or expelled for good cause, which includes, but is not limited to: (i) breach of fiduciary duty; (ii) acting, corresponding, or otherwise communicating with third parties in the name of the Corporation or of the Sherburne National Wildlife Refuge without actual authority to do so; (iii) conduct that reflects negatively on the reputation of the Corporation or the Sherburne National Wildlife Refuge; (iv) intentional breach of or disregard to the Bylaws, Articles of Incorporation, or other act of the Corporation; (v) intentional breach or violation of the laws, rules, or other guidelines affecting or pertaining to the Corporation or the Sherburne National Wildlife Refuge; (vi) repeated conduct which is disruptive to the Corporation or its members, employees, or members of the Board of Directors or the Sherburne National Wildlife Refuge or its employees; or acting as an agent of the Corporation or of the Sherburne National Wildlife Refuge without actual or implied authority to do so.

ARTICLE IV

Meetings

- A. The annual meeting of the Corporation shall be held in January at a date, time, and place to be designated by the Board of Directors with written notice to each member at least thirty (30) days prior to the meeting. Written notice shall be by US Postal Service unless the member requests notice by email by providing the Corporation a valid email address.
- B. Special membership meetings may be called by the Board of Directors with at least thirty (30) days' prior written notice to the members, stating the purpose of the meeting. Written notice shall be by US Postal Service unless the member requests notice by email by providing the Corporation a valid email address.

ARTICLE V

Board of Directors

- A. The Board of Directors shall consist of at least seven (7) members who shall be elected for a three (3) year term at the annual meeting by a majority vote of the voting members present. Directors may be re-elected. Designated representatives of the U.S. Fish and Wildlife Service may serve as ex-officio members of the Board, without a vote.
- B. Duties of the Board of Directors shall be:

1. To transact all necessary business between the Corporation's annual meetings.
 2. To control the property and other assets of the Corporation.
 3. To determine the policies and objectives of the Corporation.
 4. To fill vacancies on the Board of Directors until the next annual meeting.
 5. To accept resignations of members of the Corporation and members of the Board of Directors, and as appropriate, to suspend or terminate members of the Corporation or of the Board of Directors.
- C. The Board of Directors shall meet at least once each year or as mutually agreed by the Board members. Forty percent (40%), but in no case less than four (4), of the Board members shall constitute a quorum. Special meetings may be called by any two (2) members of the Board when deemed necessary with adequate notice to the other Board members. Phone contact or other personal contact shall constitute Board approval, with the item approved to be suitably described and recorded as a Board minute including the names of all the Board members contacted, the date contacted, and how they voted.
- D. Members of the Board of Directors can be removed upon majority vote of the remaining members of the Board of Directors in accordance with Minn. Stat. § 317A.223 or any successor statute.

ARTICLE VI

Officers

- A. Officers of the Corporation shall consist of a President, a Vice-President, a Secretary, and a Treasurer/Business Manager who shall be appointed by majority vote of the newly elected Board of Directors following election of new Members of the Board of Directors at the annual meeting and acceptance by such Directors. Officers shall serve until their successors are chosen or until their term as Directors expires. Vacancies in any office shall be filled at the next Board meeting.
1. Duties of the President
 - a. Preside at all meetings of the membership and the Board of Directors.
 - b. Assign specific responsibilities to other Board members as he/she may choose.
 - c. Carry out any additional duties designated by the Board of Directors or usual to that office.
 2. Duties of the Vice-President
 - a. Assume the duties of the President in his/her absence.
 - b. Act as an aide to the President.
 - c. Carry out any additional duties designated by the Board of Directors or usual to that office.
 3. Duties of the Secretary

- a. Keep a record of the proceedings of meetings of the Corporation and the Board of Directors.
 - b. Be responsible for handling and reporting correspondence.
 - c. Be responsible for keeping the membership rolls and sending notices of the annual meeting or special membership meetings.
 - d. Carry out any additional duties designated by the Board of Directors or usual to that office.
4. Duties of the Treasurer/Business Manager
- a. Receive and be custodian of all monies of the Corporation and deposit in the name of the Corporation the same, intact in a timely manner in such bank as the Board may select, except for such cash on hand as may be necessary for carrying on the Corporation business.
 - b. Report on the accounts at all regular meetings of the Board of Directors.
 - c. Approve and pay expenditures for the normal conduct of providing and selling books and other materials, as described in Article II (a), and amounting to five hundred (\$500.00) dollars or less each. In the Treasurer's absence, one of two (2) directors, to be appointed by majority vote of the board and recorded in the corporate minutes, shall approve and pay these expenditures. Expenditures for material to be donated to the U.S. Fish and Wildlife Service, as described in Article II (b), and any single expenditure in excess of five hundred (\$500.00) dollars shall be authorized by the Board of Directors.
 - d. Carry out any additional duties designated by the Board of Directors or usual to that office.

ARTICLE VII

Operating Staff

- A. The Board of Directors may appoint such operating staff as it deems desirable. These appointees may or may not be members of the Corporation and may be compensated or serve voluntarily.
- B. The Board of Directors may assign specific responsibilities to any operating staff as the Board may so decide, including, but not limited to, assisting the Secretary, Treasurer and Membership Chairperson in any of their duties as described in Article VI.
- C. The Board of Directors may relieve any operating staff of responsibilities without cause on thirty (30) days' notice, or immediately with cause. Staff relieved of responsibilities with cause shall be allowed to meet with the Board of Directors within ten (10) days of such discharge to respond to charges.

ARTICLE VIII

Committees

A. Nominating Committee for Directors

1. This committee shall be composed of two current Directors and one non-director member of the Friends of Sherburne National Wildlife Refuge.
2. The members of this committee shall be appointed by the President with the approval of the Board.
3. This committee shall be appointed no later than the September meeting of the Board.
4. This committee shall be responsible for presenting a slate of Directors no later than the November meeting. This committee shall maintain confidentiality throughout the process.
5. The Nominating Committee shall present to the annual meeting its slate for the number of Directors to be elected at that meeting. Nominations may also be made from the floor of the meeting with prior consent of the person being nominated.

B. Nominating Committee for Officers of the Board

1. This committee shall be composed of at least two (2) Directors of the Board appointed by the President and approved by the Board.
2. This committee should present the proposed slate of officers to the Board of Directors at the meeting of the Board to be held immediately following the annual meeting for purpose of election of officers.

C. Standing Committees may include, but are not limited to, Membership, Sales, Memorial, and Scholarship.

1. The Chairperson of Standing Committees shall be recommended by the President and approved by the Board.
2. The Committee Chairperson shall reconstitute the Committee as soon as feasible for the new membership year, January 1.
3. Standing Committee Chairpersons will report to the Board and communicate between Board meetings with the President and the Vice-President.

D. Ad Hoc Committees

1. Ad Hoc Committees shall be appointed by the President with the approval of the Board when there is a perceived need and will serve until their charge is completed.
2. Ad Hoc Committee Chairpersons will report to the Board and communicate between Board meetings with the President and the Vice-President.

ARTICLE IX

Amendments

These by-laws may be amended by a majority vote of the members of the Board of Directors at any meeting of the Board of Directors, subject to the power of the members of the Corporation with voting rights to adopt, amend, or repeal bylaws adopted, amended, or repealed by the board as set forth in Minn. Stat. § 317A.181, Subd. 2.

ARTICLE X

Miscellaneous Provisions

- A. The Corporation shall pay no dividends to members.
- B. Membership shall continue so long as dues are paid and the member meets all other eligibility requirements as established and interpreted by the Board.
- C. INDEMNIFICATION CLAUSE: To the extent permitted by law, any former or present director, officer, employee, or agent of this corporation who was or is a party or is threatened to be made a party to a proceeding, wherever and by whomever brought, by reason of his or her former or present official capacity as a director or officer of this corporation, or his or her official capacity as a director, officer, employee, partner, trustee, or agent of another corporation, partnership, joint venture, trust, or other organization, while serving at the request of this corporation shall be indemnified by this corporation against expenses, including attorneys' fees, judgments, fines, and amounts paid in settlement actually and reasonably incurred by him or her in connection with such proceeding. Such reimbursement shall be made in advance of the final disposition of the proceeding to the extent provided by law. Except as expressly provided herein, no other person shall be indemnified by the Corporation for expenses incurred in connection with a proceeding to which such person was or is a party or is threatened to be made a party by reason of the former or present official capacity of such person.
- D. This corporation shall have no corporate seal.

President: Myrna Krueger Date: OCTOBER 20, 2018
 Myrna Krueger

Secretary: Steven Chesney Date: 20 October, 2018
 Steven Chesney

Original: July 1, 1993 by Alice Schroeder

Amended: June 8, 1998 by Sandy Connell
Amended: January 27, 2003 by David Martin
Amended: January 11, 2005, by Susan Hix
Amended: January 24, 2012, by Susan Hix
Amended: January 15, 2013, by Susan Hix
Amended: August 9, 2018, by Myrna Krueger



Section 3:

Governance Policies

ETHICAL STANDARDS

Standards for Charity Accountability

The Friends of Sherburne NWR subscribes to the Better Business Bureau (BBB) Wise Giving Alliance Standards for Charity Accountability, published in 2003. Those standards are provided verbatim in the appendix to this handbook. All board members are expected to be familiar with and adhere to these standards.

Solicitation and Use of Philanthropic Funds

1. The Friends of Sherburne National Wildlife Refuge will take care to ensure that all solicitation materials are accurate and correctly reflect the organization's mission and use of solicited funds.
2. The Friends will take care to ensure that donors receive informed, accurate, and ethical advice about the value and tax implications of contributions.
3. The Friends will take care to ensure that contributions are used in accordance with donors' intentions while complying with the mission of the USFWS site.
4. The Friends will take care to ensure proper stewardship of philanthropic contributions, including timely reports on the use and management of such funds.
5. The Friends will obtain explicit consent by the donor before altering the conditions of contributions.

CONFLICT OF INTEREST POLICY

The Friends of Sherburne National Wildlife Refuge board members expect high standards of integrity of themselves and of others. If at any time a Friends' board or committee member believes that he or she may appear to be unable to maintain professional objectivity on any issue because of a personal situation, employment, or other reasons, the member should remove himself or herself from any position on the subject. Friends' board members should not hesitate to disclose to and discuss with the president or a chairperson questions about possible conflicts of interest. Friends' board officers and committee chairs will honor the request for removal, and no questions will be asked, nor explanations requested. An individual may continue to work on all other functions of the activity to the extent he/she can do so without being in a conflict of interest.

The chair of any Friends' activity should make all members aware of the Friends of Sherburne NWR Conflict of Interest Policy. The chair, having questions about or desiring to discuss or seek further interpretation of this policy, should contact the Friends' President or other officer of the board. This includes situations wherein a significant dispute may arise over whether a member should be required to remove himself or herself. A Friends' chairperson, upon sensing or being advised of a possible conflict of interest, should not proceed with deliberation on an issue until there has been an opportunity to resolve possible conflicts of interest on the part of participating members in any activity.

The Friends' Board of Directors may vote to remove an individual from deliberating or voting on an issue if that individual is perceived to have a conflict of interest but does not remove himself or herself willingly.

This policy covers all Friends' programs and activities. All references to members apply to members of the Board of Directors, committee members, and staff (if any).

INDIVIDUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT

This statement is to be completed by all board and committee members upon appointment and renewed annually or if a conflict of interest arises or is anticipated.

Name: _____

Address: _____

Phone: _____ **Fax:** _____

Email: _____

Please review our Friends of Sherburne NWR Conflict of Interest Policy and complete this form. Include any situation, transaction, or relationship in which you have been or may be involved that could constitute a potential conflict of interest or the appearance of one. Even if you are uncertain about whether you should report a situation, transaction, or relationship, please include it.

Financial Interests: Yes___ No___

Please explain Yes answer by disclosing all positions or material financial interests that you or members of your immediate family (e.g., spouse, children, parents, siblings) hold in any outside for-profit or nonprofit concern from which the Friends secures or might secure goods or services.

Outside Work: Yes___ No___

Please explain Yes answer by disclosing all outside positions held by you or members of your immediate family as an officer, trustee, director, or employee of a for-profit or nonprofit concern or whereby managerial or consultative service is rendered to any for-profit or nonprofit concern, which might conflict with your ability to perform services for, or on behalf of, The Friends of Sherburne National Wildlife Refuge.

Other: Yes___ No___

Please explain Yes answer by disclosing any other interest, relationship, or affiliation of you or any member of your immediate family that may be within the spirit (if not the

letter) of the foregoing, keeping in mind the purpose of this questionnaire is to protect you and the Friends from a charge of a real or an apparent conflict of interest. Our goal is to avoid both impropriety and the appearance of impropriety.

Certification

I certify that the information set forth on this Annual Board of Directors Individual Disclosure Statement is complete and accurate to the best of my knowledge, and I acknowledge my obligation to promptly inform the Friends of Sherburne National Wildlife Refuge of any material changes, to answer any questions the board may have, to withdraw from the meeting so long as the matter shall continue under discussion, and to refrain from voting on the matter.

Member (Signature)

Date

Member (Print Name)

I certify that I have reviewed this disclosure statement for apparent conflict of interest issues or concerns.

**President – Friends of Sherburne NWR
(Signature)**

Date

**President – Friends of Sherburne NWR
(Print Name)**

DOCUMENT RETENTION AND DESTRUCTION POLICY

I. Purpose. In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by the Friends of Sherburne NWR in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, and includes guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate Friends' operations by promoting efficiency and freeing up valuable storage space.

II. Document Retention. The Friends of Sherburne NWR will maintain its corporate records in a cloud-based file system (such as Google Drive) that is accessible to all members of the Board of Directors and will be kept according to the schedules established below. Documents that are not listed but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

III. Corporate Records

Annual Reports to Secretary of State/Attorney General	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
By-laws	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years
IRS 1099s	7 years

Journal Entries	7 years
Invoices	7 years
Sales Records (concessions, nature store)	5 years
Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years

Bank Records

Check Registers	Permanent
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

Payroll and Employment Tax Records (if applicable)

Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax Returns	7 years
W-2 Statements	7 years

Employee Records (if applicable)

Employment and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Records Relating to Promotion, Demotion, or Discharge	7 years after termination
Accident Reports and Workers' Compensation Records	5 years
Salary Schedules	5 years
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards	2 years

Records Related to Funding

Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	Permanent
Raffle Tickets and Records	After 3 ½ years from date raffle reported on tax return

Legal, Insurance, and Safety Records (as applicable)

Appraisals	Permanent
Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Trademark Registrations	Permanent
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	Permanent

IV. Historic Records Not on Google Drive. Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. All documents currently existing in electronic form will be migrated to the Google Drive system as time allows. Those not yet migrated will be backed up regularly according to the procedure below. If a user has sufficient reason to keep an email message, the message should be scanned to pdf and kept in the appropriate Google Drive folder.

V. Paper records. Some historic records are kept on paper and filed on site at Sherburne NWR. All documents currently existing in paper will be migrated to the Google Drive system as time allows. Those not yet migrated will be backed up regularly according to the procedure below.

VI. Emergency Planning. The Friends' records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping the Friends operating in an emergency will be duplicated or backed up at least every month (or at other designated, appropriate intervals) and maintained off site.

VII. Document Destruction. The Friends' Treasurer is responsible for the ongoing process of identifying organizational records that have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

VIII. Compliance. Failure on the part of employees or members to follow this policy can result in possible civil and criminal sanctions against the Friends and its employees and possible disciplinary action against responsible individuals. The Friends' Treasurer will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

IX. Data Backup Procedure

- Documents that are housed in the cloud-based file system (such as Google Drive) are not subject to backup procedure if they are automatically backed up. As time permits, board officers will work to migrate all board records to the vendor (currently Google Drive).
- To protect those data files relating to Friends' business that are not kept in the Google Drive, a regular backup file will be made by the Board Treasurer.
- All members needing to back up files will be provided with two flash drives. In general, this will be the President, Treasurer, and Membership Chair. Once the initial backup has occurred, the member will bring the flash drive with an identification tag to the next board meeting and exchange it with another member.

FRAUDULENT OR DISHONEST CONDUCT & WHISTLEBLOWER POLICY STATEMENT

The Friends of Sherburne National Wildlife Refuge will investigate any possible fraudulent or dishonest use or misuse of Friends' resources or property by management, staff, or volunteers. Anyone found to have engaged in fraudulent or dishonest conduct is subject to disciplinary action by the Friends.

All members of the Friends' community are encouraged to report possible fraudulent or dishonest conduct (i.e., a whistleblower). An employee or volunteer should report his or her concerns to a supervisor or team leader/chairperson. If for any reason an employee or volunteer finds it difficult to report his or her concern to a supervisor or team leader/chairperson, the employee can report it directly to the president, any member of the Board of Directors, or the refuge manager.

Employees and volunteers are required to report suspected fraudulent or dishonest conduct to the president, any member of the board, or the refuge manager.

Definitions

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action.

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of Friends' conflict of interest policy
- Misappropriation or misuse of Friends' resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

Whistleblower: Any person who informs a supervisor, team leader/chairperson, president, member of the Board of Directors, or refuge manager about an activity which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Employees and volunteers are required to report suspected fraudulent or dishonest conduct to the president, any member of the board, or the refuge manager. Supervisors and team leaders/chairpersons are responsible for maintaining a system of management controls to detect and deter fraudulent or dishonest conduct. Failure by a supervisor or team leader/chairperson to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the manager or team leader/chairperson, up to and including dismissal. The president and members of the board are available to assist in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's rights under law

Accordingly, a supervisor or team leader/chairperson faced with a suspected misconduct:

- Should not contact the person suspected or further investigate the matter or demand restitution.
- Should not discuss the case with anyone other than the president, appropriate board members, refuge manager, or legal counsel.
- Should direct all inquiries from any attorney retained by the suspected individual to the Friends' legal counsel.
- Should direct all inquiries from the media to the president or designated member of the board.

Whistleblower Protection

The Friends will protect whistleblowers as follows:

- The Friends will use best efforts to protect whistleblowers against retaliation, as described below. It cannot guarantee confidentiality, however, and there is no such thing as an "unofficial" or "off the record" report. The Friends will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the Friends or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of Fraud Policy violations is entitled to the information as a matter of legal right in disciplinary proceedings.

- Employees, managers, board members, team leaders, or committee chairs may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment or service (including, but not limited to, threats of physical harm, loss of job or position, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Board of Directors. A proven complaint of retaliation will result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended to prohibit supervisors or team leaders from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).

Contacts

Questions related to the interpretation of this policy should be directed to the President or the Board of Directors of the Friends of Sherburne National Wildlife Refuge.

POLITICAL ACTIVITY/ADVOCACY POLICY

The Friends of Sherburne NWR recognize that favorable public policies are necessary for our success in promoting and supporting the refuge in its mission to conserve, protect, and enhance natural resources for the benefit of wildlife and people. Our partners on the staff at Sherburne NWR and throughout the National Wildlife Refuge System are prohibited from lobbying and other forms of advocacy because of their status as federal employees. As a citizen support group, Friends of Sherburne NWR fills that role.

Prohibited Activities

- Friends of Sherburne NWR will not endorse candidates for elected office. No member of the board, staff, or volunteer may use their affiliation with Friends of Sherburne NWR when endorsing a candidate for elected office. No candidate campaign buttons, T-shirts, logos, etc. may be worn while representing the Friends on site or while involved in the work of Friends of Sherburne NWR.
- Friends of Sherburne NWR will not engage in any advocacy or lobbying activity that is prohibited by the terms of the Partnership Agreement then in effect.
- Friends of Sherburne NWR will not engage in advocacy or lobbying activity beyond the allowable limits under federal and state laws. Because we have elected to file under section 501(H), we will not spend more than 20% of our annual budget on lobbying or advocacy activities.

Process for Determining Friends of Sherburne NWR Position on Issues

- Any federal issue that is endorsed by the National Wildlife Refuge Association, is described in one of that organization's policy documents, or appears in an action alert from that organization is by default endorsed by Friends of Sherburne NWR.
- If a state or local issue comes to the attention of a staff member, board member, or volunteer, the following process will be used for establishing Friends of Sherburne NWR's position:
 - The issue or question shall be forwarded to the Advocacy Committee Chair appointed by the Board of Directors OR, if no one is currently in that role, to the Board President.
 - The Advocacy Chair or Board President will research the issue and complete the attached Public Policy Endorsement Form.
 - The completed Public Policy Endorsement Form and any supporting materials will be sent to the board prior to a regularly scheduled board meeting OR provided to board members as part of an Action Without Meeting process.
 - When reviewing a question of public policy endorsement, the board will consider 1) the importance of the issue to the mission of Sherburne NWR or Friends of Sherburne NWR, 2) whether taking a position is consistent with the unity of the group, 3) the known opinions of our members or other stakeholders.

- The board will not take a position on a public policy question if it is opposed by two or more members of the board present at the meeting at which it is considered.

Advocacy Activities

- Any individual member of the board, staff, or volunteer may advocate on public policy issues as an individual but may not use the name of the group in so doing, unless the Board of Directors has specifically adopted a position.
- Whenever the Board of Directors has adopted a position on a public policy question, the Advocacy Chair, Board President, or Secretary may use their title and the name of the organization on correspondence, in testimony, or in any advocacy activity authorized by the board. This includes positions taken by the National Wildlife Refuge Association, which are by default endorsed by Friends of Sherburne NWR. The Board President or Advocacy Chair will use discretion and may consult with other board members when responding to letter sign-on requests from the NWRA.
- Advocacy activities include but are not limited to: written and verbal communications with elected decision-makers and their representatives, public comment (letters to the editor, social media, interviews with journalists and the like), purchasing public education materials such as brochures, stickers, and direct mail, representing Friends of Sherburne NWR in public forums such as civic organizations, churches, chambers of commerce, and clubs, sponsoring or cosponsoring public education events.
- When working with coalition efforts, designated representatives of Friends of Sherburne NWR will work within the positions specifically taken by the board and will keep the group informed of any changes that take place.

Record Keeping

- Records of all advocacy activities, including all costs associated with direct lobbying, will be carefully tracked in our books and properly reported each year on IRS Form 990.

Adopted: November 2018

Friends of Sherburne NWR Public Policy Endorsement Form

Public Policy Issue:

Date:

Form Submitted by:

_____ Advocacy Chair or Board Member

_____ Board President

_____ Other (Name and Contact Information) _____

Brief description of Public Policy Issue:

Indicate how the proposed public policy supports or harms Friends of Sherburne NWR's mission, vision, and goals:

Suggested Friends of Sherburne NWR Position: _____

Describe any public positions on this issue taken by other stakeholders or advocacy groups:

If Friends of Sherburne NWR took a position on this issue, who would be the target of advocacy efforts? (State legislators, county commissioners, general public, etc.)

What would any Friends of Sherburne NWR advocacy on this issue entail? (Sign on to coalition letter, visits with elected officials or other decision makers, letters to the editor, social media posts, communications with members, etc.) Only those activities specifically authorized by the Board will be allowed. Further activity would need to be considered at a future date.

Will direct or indirect lobbying be involved? (Please review the definition of these terms.)

_____ Yes _____ No Will there be costs associated with lobbying? _____ Yes _____

No. If so, please describe:

Who will have primary responsibility for carrying out Friends of Sherburne NWR advocacy activities and reporting back to the board? Reporting should be expected no later than the second meeting after the action is complete. _____

BOARD MEMBER POSITION DESCRIPTION

Board members serve as decision-makers, developing policies to govern the operations of the Friends of Sherburne NWR and monitoring the finances, programs, and performance of the organization. Terms of office are three years.

Obligations of the Board of Directors

Under the bylaws the Board of Directors is responsible for:

- The conduct of all the Friends business.
- Approving all expenditures and contracts.
- Approving all materials, publications, or statements issued by or on behalf of Friends.

Additional obligations include:

- Uphold the Duties of Care, Loyalty, and Obedience, making prudent decisions in the best interest of the corporation and within the state and federal laws and regulations governing nonprofits and within the articles of incorporation, bylaws, and other policies established by the board.
- Actively participate in the development and execution of strategic and annual plans, including supporting the values, strategies, goals, and action steps that are adopted.
- Establish goals and objectives for organizational activities and monitor effectiveness.
- Secure adequate funds for programs and operations.
- Work within the policies and guidelines of the U.S. Fish and Wildlife Service, and in accordance with our Partnership Agreement.

All board members are expected to:

- Serve on at least one board committee or in an officer or champion role.
- Read and understand all board policies and program plans.
- Be well informed and prepared for meetings, including reviewing all documents and meeting materials.
- Contribute skills, knowledge, and experience and listen respectfully for other viewpoints.
- Assume leadership role in board activities with special emphasis on those undertaken by a committee on which the board member serves.
- Support all decisions made by the board and represent Friends in a positive light to the public, businesses, and the community.
- Respond to communications from board colleagues and FWS staff.
- Hold fellow board members and officers accountable for performing according to board policies.

We have the following expectations regarding meeting attendance:

- Prepare for, regularly attend, and participate in scheduled meetings (about 12 per year).
- Prepare for, attend, and participate in committee meetings.
- Prepare for, attend, and participate in board retreats, planning sessions, and board development workshops (about one per year).

- Attend and participate in special events and programs, such as the Wildlife Festival and Friends Fundraiser.
- Notify the chair whenever another commitment or illness will prevent attendance at one of the above.

Attributes of Leadership of the Board of Directors

- A passion for the mission of Sherburne Refuge and the Friends.
- The time and energy to contribute to these missions.
- Professional attitude.
- Acceptance of the responsibility of following through with commitments.
- Knowledgeable about the gifts and opportunities associated with the refuge.
- Commitment to honor and respect all who are involved with the Friends of Sherburne.
- Are respected in the community.
- Understanding and honoring of individual limitations.
- Willingness to share access to important networking opportunities.
- Good internal and external communications skills.
- Inspirational to others.

COMMITTEE DESCRIPTIONS AND RESPONSIBILITIES

Committee Composition and Meetings

Each Committee will be comprised of at least one board member and may include non-director persons whose experience and qualifications may assist the committee and the board in the performance of their oversight responsibilities. One member of the committee shall be elected to serve as the chairperson (the “Chair”). The committee can also elect one member to be the understudy to the chair. The chair will serve for one or more years. When the chair’s term comes to an end, the understudy or “Vice-Chair” can become chair.

A majority of the committee members, present and voting, shall constitute a quorum. The committee will meet at a frequency that fits with strategic needs and priorities. Meetings are called by the chair. The chair can call for decision-making by the committee via email. The chair will prepare the agenda in advance of each meeting and will be ultimately responsible for maintaining the minutes. The vice-chair will normally record the minutes of every meeting and then summarize the minutes to send to all committee members with cc to the President.

The committee will have one member who will be the liaison between the committee and the Board of Directors of Friends of Sherburne. The liaison will be responsible for speaking and reporting on behalf of the committee. The liaison can be the chair, but this is not required.

Education Committee

Statement of Purpose. The Education Committee is appointed by the Friends of Sherburne Board of Directors to create and manage educational activities and initiatives, in conjunction with U.S. Fish and Wildlife Service staff, to cultivate the next generation of environmental stewards and everyday naturalists.

Major Committee Responsibilities and Duties

- Identify the educational needs of the Friends’ constituents.
- Work hand-in-hand with USFWS to identify educational needs and assist to fill gaps as needed.
- Plan and execute tactics from the strategic framework/board-approved annual plan.
- Conduct meetings on a regular basis.
- Track activities and outcomes and report to the Board.

Advocacy Committee

Statement of Purpose. The Advocacy Committee is appointed by the Friends of Sherburne Board of Directors to mobilize and sustain a broad and active base of environmental advocates.

Major Committee Responsibilities and Duties

- Identify the advocacy needs of the USFWS, refuge, and the Friends.
- Maintain a current knowledge of local, regional, and national legislative issues affecting the Refuge System and USFWS through our ongoing partnership as well as by communications with organizations such as the National Wildlife Refuge Association; develop advocacy strategies accordingly.
- Plan and execute tactics from the strategic framework/board-approved annual plan.
- Conduct meetings on a regular basis.
- Track activities and outcomes and report to the Board.

Volunteerism Committee

Statement of Purpose. The Volunteerism Committee is appointed by the Friends of Sherburne Board of Directors to create and manage volunteer activities and initiatives, in conjunction with U.S. Fish and Wildlife Service staff, to inspire, activate, and sustain a strong volunteer corps and to support education and conservation activities for Sherburne Refuge.

Major Committee Responsibilities and Duties

- Identify the volunteer needs of Sherburne refuge and the Friends.
- Plan and execute ways to engage new volunteers through tactics from the strategic framework/board-approved annual plan.
- Conduct meetings on a regular basis.
- Track activities and outcomes and report to the Board.

Sustainability Committee

Statement of Purpose. The Sustainability Committee is appointed by the Friends of Sherburne Board of Directors to develop and execute plans to increase long-term financial resources and to inspire and activate a growing base of engaged members, donors, businesses, and foundations.

Major Committee Responsibilities and Duties

- Identify the resources the Friends and USFWS/Sherburne Refuge need to maintain current programs/services and to expand in the future.
- Plan and execute tactics from the strategic framework/board-approved annual plan.
- Conduct meetings on a regular basis.
- Track activities and outcomes and report to the Board.

Adopted: March 2017

FRIENDS ADVISORS

The Board of Directors can name advisors to enhance its effectiveness in conducting the organization's business. Maintaining a list of advisors ensures that their contact information will be available regardless of changes in board membership or refuge staff. Formalizing a relationship with the advisors both defines expectations and helps to ensure that valuable organizational knowledge is retained over time.

Expectations/Job Description

Friends Advisors include individuals with special skills, knowledge, and expertise needed from time to time by the board or its committees. They don't meet as an entity, but members agree to be "on call"—usually for short phone consultations or email conversations—to provide insight and professional background to Friends board members or board committees. For example, the Friends board may consult them for expert opinions, critiques of written materials, sharing contacts, help with funding solicitations, and other special input. In cases where more extensive consultation will be required, the Friends board will ask the advisor to submit a formal proposal and cost estimates for a project so that the advisor may be properly compensated for work performed.

Qualifications

Candidates for Friends Advisors will offer background and qualifications such as:

- Ability to provide input and advice based on professional expertise or special knowledge of the Friends organization and business; for example, a retired board member or a member of the business community with special skills, a valuable network of contacts, etc.
- Qualifications similar to those of a member of the board; for example, a Friend who is not available for monthly board meetings may become a valued Friends Advisor.
- Specialized knowledge or professional experience relevant to nonprofits:
 - Advocacy, including relationships with legislators, business community, community leaders, and other Friends organizations or nonprofits
 - Accounting/Banking/Finance Expertise, especially with respect to nonprofits
 - Marketing/Advertising/Communications Expertise
 - Fundraising Expertise
 - Legal Expertise

Process

The Friends board will work with Friends Advisors with the goal of deriving the greatest benefit from the skills and experience offered.

- A board member may propose adding willing individuals to the Friends Advisors by requesting that the President appoint the candidate to Friends Advisors.
- A motion passed by majority vote of the board is sufficient to appoint Friends Advisors.
- There is no specified term for advisors; they may serve as long as they are willing and able and for as long as their services are helpful to the board.
- An annual check-in with each advisor by the Sustainability Chair is recommended to verify that the individual wishes to continue serving.
- An updated contact list of Friends Advisors will be accessible to all board members and will be kept on the Google Drive.

Adopted: October 2018



Section 4:

Financial

Revised December 2018

Financial Policy

It is the policy of the Board of Directors to protect the financial assets entrusted to the organization by our members and donors, to prepare monthly financial statements according to Generally Accepted Accounting Principles, and to maintain transparency in all transactions.

PROCEDURES FOR PREPARING MONTH-END FINANCIAL STATEMENTS

Deposit and Payment Processing

1. Collect mail delivered to Refuge Headquarters and Nature Store sales information at least once a month.
2. Pay approved invoices as they come in and keep a copy of the invoice. Mark it with the check number and date paid. If there is any question as to whether the invoice is approved, check with Nature Store Manager, refuge staff, or Board President as needed.
3. Deposit checks as they come in, at least once a month, and keep records stating who the check was from and what it was for. Forward any membership forms to Membership Chair indicating date received and dollar amount. Forward copy of any donations to proper person for acknowledgement. For any memorials or honorariums, see separate procedure.

Preparing Monthly Financial Reports

Note: This procedure assumes the user has a working knowledge of the current software.

1. At the end of the month, after the bank statement is received, gather all documentation relating to that month and separate invoices and deposits. Reconcile the bank statement to the checkbook.
2. After opening QuickBooks software, enter all checks paid during the month by clicking on the "Write checks" option on the home page. Be sure to use the correct

entry date by clicking on the calendar icon, arrow to the correct month, and hit enter on the correct day of the month. As payments are entered, be sure they are coded as coming out of the correct fund and determine the appropriate expense account using the drop-down list. Enter payee in ID cell and enter description of payment. For new payee, enter the name, and the system will ask if you want to do a Quick add. Click on “yes” and proceed. Save each entry.

3. Calculate the cost of goods sold by using the actual percentage of sales from the prior year. In December, use the inventory balance as generated by Nature Store reports and adjust year-to-date cost of goods sold as needed.
4. Enter deposits, bank charges, cost of sales, and any other adjustments needed under General Journal option, paying close attention to funds and expenses charged. Create a separate journal entry for each different fund. The reference number should be the month, year, and journal number. For example, the second journal entry for March 2011 would be 0311-2. Save each journal entry.
5. Go to Reports section and print a General Ledger for the month and review for accuracy. Make any necessary corrections using the Edit option. Return to Reports section and select report to be printed. Select the end date for a balance sheet. Select a date range for a monthly income statement and modify to show a column of year-to-date totals. Transfer report information to an Excel file using the summary by fund format and email to all board members prior to the next meeting. Include a list of highlights for the month. File all current month documentation so that it is available for future reference.
6. At the end of each quarter, provide to the designated individual all bank balance-related information including a copy of the bank statement, copy of the balance sheet, and bank to ledger reconciliation. The designated individual will review the information and report findings at the next board meeting.
7. Back up files monthly on a flash drive and exchange with another board member at the next meeting.

Prior to December 31

Using the Minnesota Secretary of State online site, www.sos.state.mn.us, update information for annual renewal.

Year-end Procedures

1. After the December financials are complete, print a 12-month General Ledger by adjusting the date range. Put a copy in the December file.
2. For the annual meeting, prepare a budget vs actual report, a funds balance report and a copy of the proposed budget for the new year. Provide additional information, as requested, to the President for inclusion in the annual meeting presentation.
3. Prepare the Federal 990 return and necessary schedules. Obtain board approval before submitting to the IRS by May 15.
4. Prepare the State of Minnesota Attorney General Annual Report using information from the Federal 990. Obtain board approval of a resolution as to the accuracy of the information as well as signatures of two officers on both the report form and the resolution. File by July 15.

Revised October 2018

FUNDS AT INITIATIVE FOUNDATION

In 2010, the Friends established an account with two funds at the Initiative Foundation (IF) in Little Falls, Minnesota.

The Discovery Fund, a spendable fund, received donations for the Be Wild Campaign for Youth Nature Education--capital campaign to support the Oak Savanna Learning Center--until the end of the campaign. The Discovery Fund accepts pledges for up to a three-year time period. Money transferred from the Discovery Fund to Friends' accounts is considered a donation.

This Discovery Fund is expected to be spent within a few years. With this short time horizon, it is not invested and does not create investment income. Currently, most monies in the Discovery Fund were received from the Be Wild campaign and are restricted funds. These monies can only be used for approved purchases as described in the Cooperative Agreement co-signed with the U.S. Fish & Wildlife Service.

The Legacy Fund, an endowment fund, was also created. This fund is invested for long-term growth by Initiative Foundation investment managers to create investment earnings, a portion of which are available to the Friends to take as a grant each year. Monies received by the Legacy Fund are owned by the Initiative Foundation and the Friends can request grants from the funds in keeping with the Friends' Agency Fund agreement with the Initiative Foundation. It is the intent of the Friends to promote donations to the endowment fund to ensure the future strength of the organization.

Initiative Foundation Procedures

1. In addition to cash donations, the Initiative Foundation can accept appreciated stock, real estate and other non-cash donations.
2. When donations are received, the IF sends a letter of acknowledgement and thanks to the donor under the signature of the Friends president.
3. The IF sends reminders to donors who have made pledges.
4. The Friends Treasurer monitors and provides periodic updates to the Board.



Section 5:

Membership

Revised August 2018

MEMBERSHIP POLICY

The board has established the following membership categories and fee structure per fiscal year (January through December), which are to be listed in the membership form.

Membership Type	Amount
Basic (one year)	\$20.00
Three-Year	\$50.00
Lifetime	\$500.00

- The fee schedule may be changed by a vote of a majority of the board.
- For the purpose of renewal dates, new members whose membership forms are received prior to May 1 in any calendar year will be considered to have signed up on January of that year. New members whose membership forms are received May 1 through December 31 will be considered to have signed up on January of the following year.
- Member benefits include one vote, semi-annual newsletter, regular email updates, and 10% discount at the Nature Store.
- To allow members to donate funds in excess of membership dues, the Membership Form will list additional donation levels as designated by the Friends' Wildlife Circle. These funds will be deposited into the operating fund unless otherwise specified by the donor.

Revised August 2018

Membership Procedures

1. Membership dues may be paid in one of three ways: by mailing membership form and a check payable to the Friends to headquarters, by cash or credit card at the Nature Store, or online at GiveMN.org. For gifts made through GiveMN.org, transaction notices are automatically sent by email to designated individuals, currently the Treasurer and President, and regular disbursements are made by EFT directly to the Friends' checking account with processing fee subtracted. The Treasurer records and deposits the dues and gives the completed membership form or online payment notice to the Membership Chair noting date received. (See membership policy for current membership fees.)
2. The Membership Chair enters the membership information into a computer data base on Google.com (Google Drive) by accessing the Friends Exec Access gmail account in the following manner:
 - a. Open a web browser window and go to www.google.com. Then click on "Drive."
 - b. Enter gmail account name "fosexecaccess@gmail.com"
 - c. Enter password.
 - d. For new members, complete all fields in the membership list. For households with two last names, enter alphabetically using the format – last name column "Sally Jones," first name column "John Smith &"
 - e. For renewing members, review information and update as necessary.
 - f. Enter amount of dues in the "Donations" folder and verify that total matches financial statement.
 - g. All data entered into the database is automatically saved.
 - h. Periodically re-sort the database to keep last names in alphabetical order.
 - i. Provide Mail Chimp administrator with all new and updated email addresses for member communications.
 - j. Notify Refuge Volunteer Coordinator of requests for volunteer information. Interests marked on the membership/donor form are to be relayed to the refuge Volunteer Coordinator and Visitor Services staff.
3. New and renewing members receive from the Membership Chair a membership card and a thank you/member renewal letter on Friends' letterhead.
4. Lifetime members are also eligible to receive an imprinted brick to be placed in the Learning Center courtyard. (See Donor and Community Supporter Recognition Procedure for instructions.)
5. During a membership drive, promotional materials may also be included.
6. The membership form is filed alphabetically in an accordion folder. For renewing members, the previous form may be discarded.

7. The membership year runs from January 1 through December 31. New members signing up from May through December will receive a membership that includes the following fiscal year.
8. In late November or early December, the Membership Chair contacts all members whose memberships are due to expire at the end of the fiscal year. The communication encourages members to renew. The renewal message may be part of a Friends' year-end appeal.
9. Members who do not renew are carried for two months into the new fiscal year. During this time, all non-renewing members will be contacted by phone, by the Membership Chair or others so designated, and they will be invited to renew. Reasons for non-renewal will be noted. If the member chooses not to renew, they will be moved from the current list to an inactive list for a period of up to three years and their membership form retained in an inactive file.
10. A free one-year membership is offered to each new refuge volunteer by the Refuge Volunteer Coordinator. The new volunteer completes a membership form and submits it to the Membership Chair. The Membership Chair then enters the data into the database and mails the new volunteer a membership card and thank-you letter.
11. Complimentary newsletters are sent to local media contacts, schools, and organizations to promote good relations with the Friends and the refuge. The Membership Chair keeps a list of those who receive complimentary newsletters in the membership database.
12. The membership Chair will collaborate with the newsletter editor to provide timely member name/address information in an electronic format suitable for use by the newsletter printer.
13. The Membership Chair provides a membership report at each Friends board meeting.



Section 6:

Fundraising

Revised December 2018

MEMORIAL/HONORARIUM FUND POLICY

- Donations in memory of deceased and honorariums recognizing a living person will be received by The Friends of Sherburne National Wildlife Refuge (Friends) in any monetary amount.
- Donations to the memorial/honorarium fund will be designated for special refuge projects as determined by the refuge manager and approved by the Friends board.
- Memorial/honorarium donations will be recognized by the Friends as described in the Donor/Sponsor Recognition Procedure.

DONOR & COMMUNITY SUPPORTER RECOGNITION

The Friends of Sherburne NWR will recognize gifts, including cash, silent auction items, and in-kind gifts or services for which we would otherwise have had to pay cash, from individuals, organizations, and businesses with the following Wildlife Circle donation levels, based on the amount of the donation. All donations made directly to the Friends, including those made through GiveMN.org, will be recognized in this manner.

Wildlife Circle Donation Levels

\$10,000 and above – Bald Eagle
\$5,000 to \$9,999 – White-tailed Deer
\$1,000 to \$4,999 – Sandhill Crane
\$500 to \$999 – Blanding’s Turtle
\$100 to \$499 – Monarch Butterfly
\$10 to \$99 - Bluebird

Means of Recognition

- Following an event or program, a statement thanking the businesses and organizations that provided support will be included in event reports posted on the Friends’ website and relevant social media (e.g., Facebook).
- Businesses and organizations giving \$50 or more in cash or in-kind in the calendar year will be recognized and thanked as Community Supporters on a poster at the Wildlife Festival and at other Friends or refuge events, as appropriate.
- Donors who give \$500 or more as one gift will become Lifetime members of the Friends.
- For donations of \$500 or more in a calendar year, an engraved brick will be placed in the recognition area by the flagpole in front of the Oak Savanna Learning Center. (See additional instructions below.) Only one brick per donor unless qualifying amount is given in honor or memory of someone the donor specifies.

- For donations of \$1,000 or more in a calendar year, the donor's name will be inscribed on the appropriate plaque inside the Oak Savanna Learning Center. (See additional instructions below.) A donor's name will be listed only one time on a particular plaque. A donor who gives again at a higher giving level will be named on the plaque at that higher level.

Community Supporter Recognition on Friends' Website

The Friends will use their website, ExploreSherburne.com, to recognize and thank businesses and organizations that make gifts to the Friends.

- Community Supporters will be listed according to Wildlife Circle levels.
- Supporters will be updated at least yearly after the annual financial report is approved.
- Supporters may opt out upon request.
- Donation amounts will be calculated using the cumulative cash and in-kind donations for the calendar year.
- Recognition on the site will be provided during the calendar year following the year in which donations were made.
- In the case of joint fundraiser events such as Grapes & Grains, event sponsors will be listed and thanked on the Friends' website after the event.

Thank You Letter

- A letter recognizing the support of the business or individual will be sent by the designated board member using approved Internal Revenue Service language as follows: "No goods or services were given in exchange for your gift. Since the Friends is a 501(c)(3) organization, this contribution may be fully deductible for Federal tax purposes. Please advise your tax preparer or advisor of your gift."
- Each donor will also receive a less formal, handwritten photo thank-you card.
- Possible items to include with the letter:
 - The Friends' newsletter where the "thank-you" to business supporters is listed.
 - Applicable photos.
 - Friends' Member/Donor Brochure.
 - Recognition item such as a pen, pencil, or lapel pin.

Memorial and Honorarium Donations

Memorial/honorarium donations will be recognized and accounted for by the Friends as follows:

- A thank-you card will be sent to the donor using approved Internal Revenue Service language as follows: “No goods or services were given in exchange for your gift. Since the Friends is a 501(c)(3) organization, this contribution may be fully deductible for Federal tax purposes. Please advise your tax preparer or advisor of your gift.”
- An information card will be sent to the family of the deceased being memorialized or to the person being honored informing them of the donation.
- All memorial and honorarium contributions will be accounted for in a separate fund in the financial statements, and the donor information will be entered in the member/donor database. These records will be kept confidential.
- For memorials received from **multiple individuals** totaling \$500.00 or more, the name of the deceased will be engraved on the memorial plaque, including the year of death.
- For memorials received from a **single individual** of \$500.00 or more, the donor will be contacted to determine if they prefer to receive the engraved brick and a Lifetime membership OR they prefer the memorial plaque option.
- For memorials from a **single individual** of \$1,000.00 or more, the donor may choose to add the name of the deceased to an engraved brick and copper donor plaque and receive a lifetime membership OR they can choose the memorial plaque option.

Instructions for Brick Engraving

Once a donor is determined to be eligible to receive a brick, the donor's name will be added to a list of bricks to be ordered. The donor will receive a brick form to use to specify text for engraving, along with a return envelope and letter giving instructions for returning the form. Once enough forms have been received during the year, bricks can be ordered through Bricks R Us, email orders@bricksrus.com. Brick description is Whitacre Greer #30 Red 4 x 8 x 2 1/4. Font is Optima Laser. Orders of less than ten bricks have an extra charge of \$15.00. (Contact in September 2018 is Garry Alfred, garry@bricksrus.com 888-692-7425) Brick installation has been done by J T Construction in Becker, 763-262-1160.

Instructions for Plaque Engraving

Once a donor is determined to be eligible to have their name engraved on a plaque inside the Oak Savanna Learning Center, the donor's name will be added to a list for pending plaque engraving. Once enough names are on the list, remove the applicable copper plates from the plaque frames, wrap carefully, and deliver them to a vendor.

Benton Trophy & Awards, Inc. has done all the copper plaque engraving to date. They are located at 800 Industrial Drive South, Suite 205, Sauk Rapids, MN 56379, 320-252-4321. Contact as of September 2018 is Ron Edelbrock, ron@bentontrophy.com. Engraving specifications: router in with .01FLX at a depth of .002" per pass for a total of .012" deep, Paint fill brown velvet color. Garamond 4L font with .187" letter height.

Patrick Shannon created the donor recognition plaques. After plaques are updated (usually once each year), they should be refinished by Patrick. Contact: 46461 295th Ave., Vergas, MN 56587, 218-342-2681.

DONOR BILL OF RIGHTS

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public and that donors and prospective donors can have full confidence in the Friends of Sherburne National Wildlife Refuge, we declare that all donors have these rights:

- To be informed of the Friends' mission, of the way the Friends intends to use donated resources, and of the Friends' capacity to use donations effectively for their intended purposes.
- To be informed of the identity of those serving on the Friends' governing board, and to expect the board to exercise prudent judgment and to act in good faith in its stewardship responsibilities.
- To have access to the Friends' most recent financial statements.
- To be assured their gifts will be used for the purposes for the benefit of the Sherburne National Wildlife Refuge.
- To receive appropriate and timely acknowledgment and recognition.
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.
- To expect that all relationships with individuals representing the Friends will be professional in nature.
- To be informed whether those seeking donations are volunteers, employees or contractors of the Friends, or hired solicitors.
- To have the opportunity for their names to be deleted from mailing lists that the Friends may intend to share.
- To feel free to ask questions when making a donation and to receive prompt, truthful, and forthright answers.

GIFT ACCEPTANCE POLICY

- **All donations** are subject to acceptance by the Board of Directors. The Friends of Sherburne will not accept donations that alter or are contrary to their mission.
- **Designation of funds, forms of recognition and signage, and restricted use of funds** by the donor are subject to approval by the board with the counsel of the refuge manager. Except in special cases or to meet specific needs, it is the Board's practice to solicit unrestricted gifts to the Friends.
- The Friends can accept **non-traditional gifts** through their agreement with the Initiative Foundation (IF), according to IF policies and requirements. Examples of such gifts could include: Real estate, charitable trusts, shares of stock, works of art.

Friends of Sherburne NWR Gift Categories

The Board of Directors of the Friends of Sherburne NWR would like to offer donors a variety of distinct giving opportunities. These opportunities include:

- **Membership** – Memberships are available in the categories of Basic (one year), Three-year, and Lifetime. Funds from membership purchases are deposited to the Friends' general operating account, which supports the Friends' mission to have the Sherburne National Wildlife Refuge valued and enjoyed by the community.
- **Friends' Wildlife Circle** – These donations are also deposited into the Friends' general operating account.
- **Memorials/Honorariums** – Memorials are donations given in memory of deceased persons; Honorariums are given in honor of living individuals. These gifts are designated for special refuge projects as approved by the refuge manager and approved by the Friends board.
- **Endowment** – Donors may designate gifts to the Friends' endowment by directing donations to the foundation that manages the endowment fund.

Upon receipt of gifts of funds, goods, or services, the Friends will appropriately acknowledge donations in a timely manner. See procedures associated with the above gift categories for procedural details and recognition associated with each category.

In general, all gifts are recorded according to procedure, checks and cash are logged and forwarded to the Friends Treasurer to record and deposit, and notices of all gifts received are forwarded to the appropriate committee or individual for appropriate acknowledgement.

REQUIRED GIFT ACKNOWLEDGEMENT LANGUAGE

An acknowledgement letter should be sent to all donors, regardless of the size of the donation. The following language should be used as part of the acknowledgement of gifts if no goods and services have been provided in return for the gift.

*No goods or services were given in exchange for your gift.
Since the Friends is a 501(c)(3) organization, this contribution may be fully deductible
for Federal tax purposes. Please advise your tax preparer of your gift.*

DONOR CONFIDENTIALITY POLICY

The Friends of Sherburne National Wildlife Refuge acknowledges the importance of philanthropy and the role it plays in achieving the Friends' mission. The Friends recognizes the goodwill of its supporters and pledges to maintain a high level of integrity and accountability. The Friends strongly believes in the donor's right to truthful information and privacy and recognizes that donors have control over the use of their information.

The Friends is responsible for protecting supporter information under its control. The Friends will clearly identify the primary use of the personal information and ask permission before any secondary use of that personal information. The Friends collects personal information primarily to build relationships with its supporters. Should personal information be collected during volunteer participatory activities, permission must be granted before any fundraising appeal use.

Donor information and lists will not be sold to or shared with any third party.

Limiting Collection, Disclosure, and Duration of Retention

The Friends will limit collection of information to that which is necessary for the activities of the Friends.

The Friends collects the contact information, donation history, and special interests of its donors in order to build on its existing relationship with its supporters. The Friends may collect survey information as part of its volunteer participatory activities.

Any personal banking information is deleted from donor records upon their cancellation from the pre-authorized payment program.

Limiting Use

The Friends of Sherburne NWR controls the use of member, donor, and prospect information and does not rent, sell, or exchange its donor or prospect lists with any third party.

Accuracy

The Friends will ensure that information is accurate, complete, and up to date as is necessary for the purpose of continuing its contact with its support base and will endeavor to keep donor contact records up to date.

The Friends will ensure that any requests regarding donor giving preferences—for example, limiting the number of solicitations, no further requests, no solicitations by telephone or other technology—will be added to the personal record promptly.

The Friends will not update records with contact information that is deemed not in the public domain, i.e., unlisted telephone numbers, etc.

Safeguards

Access to the database is limited to select Friends' staff and volunteers and has appropriate security systems in place. Any paper files with confidential financial information are stored in locked filing cabinets. Electronic files are protected by appropriate access passwords.

If the Friends outsources data processing or enters into contracts that require handling of personal information, the Friends will have written assurances that the contracting organization abides by the law and these confidentiality policies.

Confidential personal information is disposed of properly to prevent unauthorized use.

Access

The Friends recognizes that donors have the right to access their information. All Friends' donors have the right to see their own donor record and to challenge its accuracy. The Friends will provide information about the potential use of personal information upon request. All potential donors have the right to know the source of obtaining their name.

Openness & Proper Handling of Customer Complaints

The Friends pledges to respond immediately to any queries about personal information or complaints regarding the use of personal information. Upon request, the Friends will also make readily available their privacy policies and practices relating to the management of personal information.

What Information Is Collected & How It Is Used

Most of the information the Friends collect comes directly from Friends' supporters. In general, the Friends collects two types of information:

- Personal information
- Anonymous information

Personal Information

The Friends collects this information primarily to build relationships with supporters. The information collected and maintained in donor files includes name, mailing address, e-mail address, telephone number, donation history, donor preferences, and special program interests.

**** Depending on preferred giving patterns, additional information may be contained in donor records – for example if someone chose to donate on a pre-authorized plan, pertinent financial account information is held in the donor record.***

Anonymous Information

The Friends routinely collects “anonymous information,” which is information that cannot be directly traced back to specific individuals. For example, web servers may electronically collect information from website visitors. This type of anonymous information might typically include specific website pages visited, number of visitors, type of web browser being used, etc.

At no time is personal information collected from the Friends’ website unless a visitor chooses to provide it, for example, by signing up for the e-newsletter or providing an online donation.

The Friends may also periodically gather anonymous information from donor or other surveys or draw demographic information from existing files for analytical purposes.

Disclosure of Information to Outside Parties

The Friends strives to keep personal information private at all times. Occasionally, the Friends may need to have database system analysis done by a third party, in which case the Friends will require and obtain written assurances that the firm abides by safeguard regulations set out in the privacy law.

The Friends reaches out to current and prospective donors to stimulate giving. To reach out in a cost-effective manner, nonprofits such as the Friends often target fund-raising efforts to people who are most likely to give. The Friends may collect and analyze information about groups of potential donors to assess their propensity and capacity to give.

There are occasions when the Friends of Sherburne NWR is required by law to report donation information or allow access to donor records. For example, an external auditing firm or Internal Revenue Service auditors may request to look at a sample of representative donor records or receipts during the course of their review of Friends’ accounting procedures.



Section 7:

Board Policies & Procedures

BOARD ATTENDANCE

Board members are expected to attend seventy-five percent (75%) of board meetings on an annual basis. If a board member is unable to attend a meeting, it is the member's responsibility to notify the President of the expected absence. Members that are unable to physically attend a meeting may opt to attend via telecommunications - this will not count as an absence. The posted meeting minutes will be used to document members' attendance. If attendance of a board member drops below the expected level, the board president will take appropriate actions. Work, vacation, and illness are legitimate absences. Prior notification to the board president of an absence and overall engagement in Friends activities are key to remaining a board member in good standing.

Board Attendance Procedure:

1. When a board member has attended less than the 75% standard, the board president will initiate a private conversation with this member to discuss their unexcused absences and/or absences without prior notification.
2. The president will advise the member of the attendance requirements, the need for prior notifications for absences, and the procedures for attending meetings via telecommunications. The member and the president will determine if and when to terminate, either immediately or at the end of the calendar year.
3. If board member continues to miss meetings without prior notification, and does not utilize the conference call option, the president will request the member's resignation.
4. If the member chooses not to resign, the president will, at the next regularly scheduled board meeting, introduce a motion to remove the member from the board. If the motion is seconded, the member in question will be given an opportunity to address the board.
5. After the vote, the board president will inform the member of the board's decision.

Adopted: December 2018

BOARD DECISION-MAKING GUIDELINES

Issue/Opportunity: We have an opportunity to be clear and transparent about our board's decision-making process and thereby promote mutual acceptance of board decisions and the ability to speak with a common voice after decisions are made.

We also have the opportunity to maximize use of meeting time to make key decisions based on adequate background information and board member input.

Objective: Board members will understand when and how to give input about decisions and how they can participate in making a decision. They will support decisions made according to guidelines by a majority of board members. Those who have agreed to lead projects will understand when an action requires board approval vs. when they can make project-related decisions according to the parameters and budgets of their agreed-upon assignment.

Guideline Definition:

1. The Friends of Sherburne board will vote on:
 - Matters of corporate governance as outlined in our bylaws.
 - Unbudgeted expenses or individual expenses exceeding \$500.
 - Property and other assets of the organization.
 - New partnerships, sponsorships, or alliances.
 - New programs and activities for which the Friends have responsibility.
 - Adoption of new policies and objectives.
 - Filling board vacancies until the next annual meeting.
2. Board members and Friends members will use the standardized process to make recommendations to the board and submit agenda items.
3. Anyone making a recommendation or submitting an agenda item will provide a written summary of the recommendation along with background information to support it. Submit at least one week prior to the next scheduled board meeting.
4. Summary information will be distributed to the board prior to the meeting at which the recommendation will be presented for adoption.
5. Board members are encouraged to pose questions and concerns or add more background information at any time before the decision is made.
6. A "consensus conversation" at the meeting will identify and attempt to resolve outstanding issues.
7. The board's final decision will be made by majority vote. Decision is binding barring new information indicating that a decision will result in activities that are illegal, immoral, unethical, or unsafe.

Amended: July 2018

STANDARDIZED PROCESS FOR RECOMMENDATIONS TO BOARD

Issue/Opportunity

As our organization grows and the business of the board with it, the Friends will benefit most if board members focus on reviewing recommendations and making decisions. We have the opportunity to delegate research and formulation of recommendations to those who know most about and have the greatest interest in issues of importance to the Friends. This way, Friends' members and board members alike have a chance to participate and contribute in ways meaningful to them while also contributing to the good of the entire organization.

Objective

The board will ask qualified and interested people to review issues demanding attention (i.e., right seats on the bus). Knowledgeable individuals will review Issues and options thoroughly and in a professional manner and then make appropriate, actionable recommendations to the board. Decisions will be timely and informed, and the entire Friends organization and refuge will benefit.

Guideline Definition:

- Issues/opportunities requiring board action will come to the board:
 - Upon request after being delegated to board member(s), a committee, or others for research and review. The board will make assignments based on qualifications, interest, and capacity (time and resources) to ensure competent action within the desired time frame.
 - Unsolicited from board or Friends members with concerns or ideas.
- Those who submit recommendations will use the *Recommendation Form* or supply the following information:
 - Date of recommendation, subject, sponsor name, recommendation summary, comments, and suggested area of responsibility (that is, who or what committee should be responsible for acting on the recommendation, if approved).
 - Recommendation should be confined to one page.
 - The "Comments" section should include the most significant highlight information—including required resources and funding—supporting the conclusion contained with the recommendation.
 - Detailed information, including documentation, exhibits, brochures, and the like, will be available at the meeting and used to answer questions.
- The individual or committee making the recommendation will submit the Recommendation Form to the president at least one week before a board meeting. The recommendation will then be added to the agenda and the board given the opportunity to review it before the meeting.

- The individual or committee making the recommendation will present it to the board, answer questions, and rework as necessary upon receiving feedback or more information.

Amended: July 2018

Form:
Recommendation to the Board of Directors

- *Use this form to submit recommendation to the Friends of Sherburne NWR board of directors.*
- *Please try to limit to one page. Additional information may be attached or presented at meeting.*
- *Submit to president at least one week before board meeting at which you will present the recommendation.*

Date:

Subject:

Sponsor:

Recommendation: *As appropriate, describe the issue or opportunity that led to the recommendation.*

Comments: *Include most significant highlights information to support conclusion contained within recommendation. Additional information/documentation may be presented at board meeting.*

Suggested Area of Responsibility: *Individual or committee assigned to act on recommendation, if approved.*

GIVING “VOICE” TO DECISIONS

Issue/Opportunity

The Friends board can present a professional, credible “face” to members and the community by speaking with a common voice and communicating a consistent, supportive message about our decisions.

Objective

Board members will present a “united front” to members and the community when talking about board actions and decisions. Differences of opinion raised in the board room will stay in the board room. Appropriate individuals will be our primary designated contacts with the media.

Guideline Definition

- Recommendation forms, other background materials, and meeting minutes document the board’s decisions.
- Board decisions stand regardless of the opinions of individual members, and members will respect the decisions of the board. This includes:
 - Speaking or writing with a “common voice,” in a consistent way when discussing decisions outside of the board room.
 - Supporting board decisions with consistent actions as well as words.
 - Bringing questions or concerns about a decision to the entire board for consideration or action.
- If you as a Friends board member are contacted by the media, contact the president, vice president, or other designated individual to follow up.

Amended: July 2018

DELEGATION OF RESPONSIBILITY

Issue/Opportunity

- To institute a process that defines fair, reasonable “rules of engagement” and “conditions of satisfaction” for tasks delegated by the Friends board.
- To encourage greater participation and increase likelihood of success by those who agree to take on assignments.
- To ensure that delegated tasks and performance expectations are defined clearly and include: relevant budget information, due date or time frame for completion, performance standards, relevant requirements, background information or resources, and a reporting/feedback/follow-up schedule.

Objective

- The assignment of tasks and duties to board members and others will be accomplished through a systematic and fair process.
- All members of the board will participate in a cooperative fashion to ensure that the overall duties and responsibilities of the board are met in a timely, professional manner.
- Individual board members and others to whom tasks are delegated will have a clear understanding of the tasks, duties, and responsibilities that they have agreed to perform.
- Board efficiency will be maximized by matching the duties and responsibilities of any given task or assignment to members that possess the best qualifications for completing the job.

Guideline Definition

- Ongoing and exceptional duties and tasks, as discussed and agreed upon by the board, will be assigned to individual board members and/or committees to ensure that the Friends’ mission is fulfilled.
- Ultimately, it will be the responsibility of the board president to ensure that tasks are assigned in a fair and equitable manner. The president will use the Rules of Engagement/Delegation of Responsibility Form.
- When possible, board members will be invited to volunteer for tasks that they would like to work on, or that they have a special interest in. The president, however, maintains the discretion of assigning members to tasks that he/she feels they are especially qualified for.
- Those who accept delegated tasks will report to the board, receive feedback, and make any adjustments needed in order to complete a project successfully.
- When a board decision requires follow-up action, members will discuss the optimal attributes that the person assigned to complete the task should possess, e.g., personal or business contacts, fund-raising experience, past experience with this type of project, etc.
- Attributes and qualifications will also include capacity (time and resources) and a willingness to take on and complete the task as agreed.

Amended: July 2018

FORM:
“Rules of Engagement” for Delegation of Authority

- *Use this form to clearly define roles, responsibilities, accountability, and expectations for managing a project, functional area, or other assignment delegated by the Friends’ board of directors.*
- *This document specifies the “rules of engagement” or “conditions of satisfaction” that will define and lead to successful completion of the work.*

Definition of Responsibility: *Provide general description of the assignment.*

Champion: *Name of person assigned to task or who will be leading project team or committee.*

Accountability: *Specify who will be doing the work, when assignment was approved by board, and to whom Champion will report upon completing work.*

Summary of Responsibility: *Outline parameters or requirements, define expected outcomes, specify project budget or other approved resources, give time frame for reporting and completion, list others who will be involved in the work, etc.*

Amended: July 2018

STANDARDIZED AGENDA AND DEFINITIONS

Issue/Opportunity

We have a group of people who are giving their time and talent to the Friends of Sherburne by serving on the board, acting as an advisor, or volunteering. It is important that we utilize our meeting time effectively and stay on task at each board meeting. We need to do this in a professional manner to help ensure that everyone feels they have a voice and that we leave each meeting as “friends”. Effective meetings will help us reach our goals and create a sense of community and an increased willingness to participate.

Objective

- The goals and objectives for the meeting will be clear to all participants.
- The board will listen and communicate respectfully and collaboratively.
- The board will have a drive toward making decisions and not only toward discussion of issues.
- There will be controlled communication during the meeting to keep the discussion relevant to the agenda.
- The end result will be a meeting that is timely, effective, and productive.

Guideline Definition

- The agenda is our roadmap for meetings. State the basics at the top:
 - Friends of Sherburne NWR – Board of Directors
 - Date of meeting
 - Location
 - Planned Starting/Ending Times
 - State the Objective – For a regular monthly meeting the objective would simply be “Regular Monthly Board Meeting”. For all others, the objective should have an active component and a product (goal) to show for it. If the meeting is simply to relay information, send an email or memo with the information instead. If there is not a clear goal, don’t have a meeting. Don’t meet just to meet.
- List each item or topic in the order it will be handled in order to achieve the stated objective. Also list the items numerically to make it easier to refer to where on the agenda the meeting is at. Include a time limit for each item in order to keep the meeting on task. For example:
 1. Call meeting to order and take roll call (5 minutes)
 2. Approve minutes from previous meeting (3 minutes)
 3. Approve financial statements subject to audit (5 minutes)
 4. Etc.

- It is important that each agenda item have a goal or action item attached to it. Meetings with the board of directors should not be used to share general information. General information can be shared via emails or other correspondence. It is the responsibility of the President to prepare the agenda and to be sure that each item has an active goal.
- Include an “open discussion” item for general board meetings. This time will be for each person (board members, staff, visitors) to talk about whatever they feel like with the board. There should be a set time for each person (2-3 minutes would be typical). No action would be taken at that meeting on any items brought up since it was not included on the agenda. The item can be considered at a future meeting if put on the future agenda by the President.
- It is the responsibility of the President to ensure that the meeting starts on time.
- It is the responsibility of the President to ensure that each item is handled in the allotted time on the agenda. The President can appoint a time keeper to help with this task.
- Include informal time before or after the meeting to allow people to talk and socialize. This is an important part of getting to know each other and coming up with ideas. State this designated time on the agenda.
- The President will send the agenda to all board members, staff advisors, and other interested parties one week prior to the meeting. All supporting information relating to each item on the agenda will also be provided one week prior to the meeting to allow everyone ample time for review.

Amended: July 2018

STANDARDIZED COMMUNICATION PROCESS & EXPECTATIONS

Issue/Opportunity

We can optimize our Friends volunteer time and effort with appropriate communications and follow-up.

Objective

Board members share information appropriately and respond as requested. They inform each other if absences or other circumstances will prevent timely communication for an extended period of time. They take advantage of the Friends Drive on Google, website, and other opportunities to share information and work collaboratively. We conduct board business effectively, use electronic communications to reduce meeting/travel time, and keep email exchange at a reasonable level.

Guideline Definition

- General comments:
 - Let others with whom you are working on projects know how you prefer to communicate—phone, email, meetings, etc.—and make optimal working arrangements for those involved.
 - Assume that electronic communications will be the preferred communication method between meetings and that telephone will be the method of choice when a quick response or more idea exchange is required.
 - As a courtesy and to expedite board business, inform the president, vice president, Visitor Services Manager, or Refuge Manager if you will be unable to communicate on a timely basis for a week or more.
 - Share your ideas for more effective and efficient communications.
- Electronic communications:
 - For email communications, use the “subject” line of your message header to indicate whether a response is required; specify time frame for response in message.
 - Provide the requested response within the time frame specified. If you are unable to respond as requested, respond to that effect. Offer alternatives, if appropriate.
 - When sending attachments, send as standard Microsoft files saved in the most common version being used at the moment. Consider purchasing or downloading free software to create PDF files to send instead (require only Acrobat Reader to view—no other, special software required).
 - Take advantage of Google Drive and other collaboration tools for easy sharing and filing of organizational and project information.
 - Ask for assistance or training if you need help using Google or other standard computer applications used by the majority of the board members.

Amended: July 2018

PRODUCTIVE COMMITTEES

Issue/Opportunity

Ensure that all committees – standing and *ad hoc* – are productive.

Objective

All committees deemed necessary by the Friends board will perform their assigned functions in an efficient manner, within budget, and will report to the board in a timely manner.

Guideline Definition

- Certain standing committees are mandated by the Friends bylaws and governance policies. In addition, *ad hoc* committees may be designated, as needed, to perform specific functions within a certain time-period, as determined by the board.
- The board will create new standing committees when it determines that certain functions require long-term attention, such as fund-raising, communications, community outreach, etc.
- Committee members may be board members, Friends members, refuge volunteers, or other refuge supporters. Generally, at least one board member will participate on a committee.
- All committees will present formal reports [format to be determined] to the board at specified times or intervals.
- Board members will analyze these reports to determine the functionality and efficiency of the committee. If needed, the board will vote to take actions such as discontinuing a committee; adding members to a committee; creating subcommittees; etc.

Amended: July 2018



Section 8:

Nature Store

COMPLIANCE WITH PARTNERSHIP AGREEMENT

All board members, nature store managers and volunteers will uphold the provisions of our Partnership Agreement with the USFWS, including the following which relate to our store:

Provisions of Partnership Agreement relating to Store Policies and Procedures:

(6) Maintain Friends-occupied facilities in a clean, orderly, professional, and safe condition and in accordance with applicable Service, State, and local fire and safety regulations.

(7) Coordinate with appropriate Service staff when bringing on new Friends personnel who will be involved in direct contact with the public. Friends will supervise their own members and employees, but work with the Service Liaison or Visitor Services staff to orient any new personnel on the Service's mission, goals, and objectives, as well as visitor service standards of operation and conduct.

(8) Give prudent consideration to the appropriateness, quality, accuracy, and educational value of sales items in order to maintain the Service's responsibility to the visiting public for Government integrity and reliability. The Project Leader may reject or request removal of items if he/she determines they are inappropriate, inaccurate, or of poor educational value.

(9) Not sell any items prohibited under Federal or State laws, such as original artifacts, endangered species products, Indian crafts, etc.

(10) Not use the Service logo or program sublogos on any items for sale to the public or as part of their organization's logo or as part of their headers on their Web sites, newsletters, or membership brochures.

(11) Schedule and provide their own paid staff and/or Friends volunteers to carry out the operation of their nature store.

**Bookstore Quality Statement TEMPLATE ONLY
DO NOT REVIEW**

This material is taken from the Friends of Seney National Wildlife Refuge and inserted into Consultant Draft #2. This will need to be reviewed and amended prior to adoption.

To facilitate merchandise selection for the Seney National Wildlife Refuge Bookstore, the following guidelines are intended to assist the Bookstore Committee and Bookstore Manager. It is to be remembered that the final approval for all sales items rests with the Visitor Services Manager and ultimately the Refuge Manager.

Refuge Themes

Items will be theme related. Theme related items will deal with wildlife and plants found on the Refuge or in adjacent areas, and/or the ecology of the Upper Peninsula. A theme related item will illustrate the purpose of the Refuge:

1. Current Draft Themes

- a. **Primary Theme:** Seney NWR is a rich mosaic of habitats and ecosystems that are being preserved, restored and conserved for wildlife and future generations.

- i. **Primary Topics:**

1. Habitat Diversity
 2. Ecological Processes
 3. Preservation and Active Management
 4. Recreation and Inspiration

- ii. **Themes for primary topics:**

1. **Habitat Diversity:** Seney NWR is comprised of a rich mosaic of ecosystems, especially wetland and forest ecosystems that support an array of wildlife and plant communities.
 2. **Ecological Processes:** Seney NWR's habitats and ecosystems have been changed through time by geologic forces, ecological processes and human interference.
 3. **Preservation and Active Management:** Seney NWR is actively managed, using science based practices and techniques that mimic natural processes, to enhance local and regional wildlife habitat.
 4. **Recreation and Inspiration:** Seney NWR is a place of excitement, serenity and wonder. It is a great place to watch wildlife and is open to wildlife-dependent recreation and other activities that are compatible with needs of wildlife.

- iii. **Other important messages based on the primary topics and themes:**

1. Seney NWR is part of the National Wildlife Refuge System, a network of lands dedicated to wildlife conservation.

2. Over one fourth of the Seney NWR is congressionally designated as a Wilderness Area; a special place for people to experience solitude and nature in a primitive setting.
 3. The Strangmoor Bog National Natural Landmark was formed by complex geologic actions which are unique in this region.
 4. Several tracts of virgin and natural forests on the Refuge were set aside to conform with the desires of the Society of American Foresters to be preserved permanently in an unmodified condition.
 5. Invasive species may pose threats to native plant and animal populations.
 6. Management actions are increasingly shifting away from species-specific to those based more on ecological patterns and processes
 7. Refuge lands are managed in the larger eastern Upper Peninsula land context
 8. Species specific management focuses on protected species and species of regional concern.
 9. A land management gradient exists from east to west that prioritizes conservation, restoration, and preservation in the four different Refuge management units
2. And a theme related item will reinforce the goals of the Service and Refuge System

Service Mission:

Working with others to conserve, protect and enhance fish, wildlife, and plants and their habitats for the continuing benefit of the American people.

National Wildlife Refuge System Mission:

The Mission of the National Wildlife Refuge System is to administer a national network of lands and waters for the conservation, management, and where appropriate, restoration of the fish, wildlife, and plant resources and their habitats within the United States for the benefit of present and future generations of Americans.

Goals of the National Wildlife Refuge System (not all will apply at Seney)

- To fulfill our statutory duty to achieve refuge purpose(s) and further the System mission.
- Conserve, restore where appropriate, and enhance all species of fish, wildlife, and plants that are endangered or threatened with becoming endangered.
- Perpetuate migratory bird, inter-jurisdictional fish, and marine mammal populations.
- Conserve a diversity of fish, wildlife, and plants.
- Conserve and restore, where appropriate, representative ecosystems of the United States, including the ecological processes characteristic of those ecosystems.

- To foster understanding and instill appreciation of fish, wildlife, and plants, and their conservation, by providing the public with safe, high-quality, and compatible wildlife-dependent public use. Such use includes hunting, fishing, wildlife observation and photography, and environmental education and interpretation.

Trinkets and Souvenirs

In making decisions on these items we should be asking ourselves the primary purpose of the item. The item itself should be relevant to the Refuge story, mission and purpose.

- **Trinkets** – some trinkets, such as magnifiers, can provide the visitor with a means to better observe plants, tiny animals, soils, and other components of the natural world; these, and similar merchandise, should be made available for purchase. Other trinkets that are non-theme related, such as purely decorative gift-ware, provide no value in “extending a visit”; therefore, these, and similar merchandise, shall not be sold.
- **Souvenirs** – Souvenirs shall be considered those items that bear the name and/or emblem of a particular place or event, or pictorially represent a place. Items may include t-shirts, coffee mugs, postcards, and posters. High quality souvenirs that promote the Refuge, National Wildlife Refuge System, U.S. Fish and Wildlife Service, and associated programs or events (e.g. International Migratory Bird Day, National Wildlife Refuge Week) may be made available for sale. Souvenir items should prominently display the Refuge name.
 - **Artistic Items (Post Cards, Note Cards, Wall Art, Jewelry, Puppets, Clothing etc.)**
 - ✓ All items are to be of the highest quality. Poor photos (out of focus, pixilated, poor color quality or bad lighting), amateurish artwork, and poor reproductive quality will be considered low quality.
 - ✓ Items should not be selected solely on the fact that the subject is found on the refuge.
 - ✓ Subjects must be of species that are native to the Seney National Wildlife Refuge. We shall not carry photos, cards or other depictions of invasive or exotic species to sell as artwork. A list of present species can be found at http://www.fws.gov/refuge/Seney/what_we_do/species_list.html. A list of the exotic species found on the refuge will be provided by the Visitor Services staff on request.
 - ✓ Items containing religious verbiage or political points of view are not appropriate to sell in the bookstore.
 - ✓ Items should be identified by common and scientific name somewhere on the item itself or at minimum on its package.

Audio/Visual Products

Audio/Visual Products such as CD-ROMs, CD's and DVD's are a popular way in which visitors “extend their visit” and share their experience with friends and relatives. These items may also further educate the visitor about the Refuge, its history, and/or relevant

resource management issues. While striving to make sure these items are up-to-date, accurate and of the highest quality, we should keep the relative value of these items in perspective in deciding whether to acquire more.

- As items become obsolete – (i.e. VHS tapes, etc.) we will reduce the cost and place them on sale and/or not re-order these items.

Publications

Publications are usually the most effective means of extended interpretation and education. There are a number of different subject areas which are relevant to the Refuge's Mission and objectives.

1. Items will be factually and scientifically correct. Experts in the field, of which the book deals, are to be asked to review prospective books should questions arise.
2. The intent of all sales items will be conservation; education and interpretation of the Refuge and ecology of the Upper Peninsula as well as the Refuge and Service mission.
3. If the book passes the criteria, it will be tested to see if it is a good seller.

Generally, a good seller is:

- a. May – October: If over a season four or more test items are sold.

Exceptions will occur: For example, some books may not be good sellers, yet it is such a good theme related book that it will be carried anyway. All alternatives to cover the subject and eliminate the item are to be explored. Or some books may reach a different audience level (professionals and professors).

- A deciding factor in a borderline case will be the amount of profit made on the item by the Society. In the case of borderline items sales online at places such as amazon.com should also be explored. If these books are easily found and cheaper online we should consider the possibility that they will not sell at the Refuge.
- If a borderline book is placed in the bookstore but does not sell for 2 consecutive years it shall be discontinued in order to keep our stock current and scientifically relevant.

4. **Books:** Generally, no more than four books covering a single subject (i.e. animal tracks, home landscaping, fish, etc.) or of a single type (i.e. coloring books) are to be carried. There is one exception: for all subjects that are strongly theme related (i.e. bird guides, environmental education, hunting, etc.) there will be no more than eight general guides (i.e. Birds of Michigan, eastern birds) and two specialist guides (warblers, hawks, etc.) In order to consider an item for specialist status it must be a subject strongly theme related and there must be ten or more organisms in the same family found on the Refuge.

- a. Specialist Guides Birds – Swans, Geese and Ducks; Hawks and Eagles; Sandpipers; Warblers; and Sparrows.

Primary Subject Areas

- **Site Specific Publication** – These are the best and, of course, most rare.

- **Natural History of the Area** – The natural history of the area is part of our story. Additionally, visitors may be intrigued by the beauty and complexity of the Refuge’s natural resources. Comparative literature in this subject area would be useful in providing visitors a better understanding of the natural history of this site and its relationship with the larger ecoregion.
- **Field Guides** – Since one of the purposes of the site is to protect and preserve migratory birds, other wildlife and their habitats, current, high quality wildlife field guides may be available. These guides will cover many aspects and types of flora and fauna occurring on the Refuge and in the UP.
- **The National Wildlife Refuge System** – As a National Wildlife Refuge, we are obligated to provide information about Refuges within the Complex, other refuges, the National Wildlife Refuge System and the USFWS. (We do not need to provide more than 4 to 8 books of this nature).

Secondary Subject Areas –

- **Related Sites** - As a service to visitors, we may offer a few books on related sites in the area.
- **Guide Books** – These should be considered a service and only a few of the best offered (no more than four).
- **Cultural History of the Area** – The cultural history of the area is also part of our story. Local, high quality books, as available, should be provided. (four on Immigrants and four on Native Americans)
- **Posters** – Educational/Interpretive posters, as opposed to souvenir-type posters, may depict the beauty and complexity of the Refuge’s natural resources, tell a theme-related story, or provide a service to the visitor. We should provide the finest selection of appropriate posters available.
- **Maps** – These should be considered a service and offer maps specific to the geographic region in which the refuge is located.

Children’s Books

Publications for children are a separate category that cut across all subject areas. The general guideline should be that the more specific to the site, and/or the mission or purposes of the site the better. Pay particular attention to accuracy and content when reviewing these publications.

No more than two non-fiction books for kindergarten to pre-kindergarten, and 1-2nd grade, or 3 books for 3rd to 6th grade covering a single topic (i.e. trees, butterflies, spiders, etc.). That would be seven total on one subject.

Appropriate topics include:

- Birds
 - One book on some specific species may be allowed
 - Osprey
 - Trumpeter Swan

- Bald Eagle
- Common Loon
- Ducks and/or Geese
- Piping Plovers
- Sandpipers
- Woodpeckers
- Sparrows
- Trees
- Flowers
- Mushrooms
- Insects
 - Butterflies
 - Moths
 - Caterpillars
 - Aquatic Insects
 - Beetles
- Spiders
- Mammals
 - Wolves
 - Beaver
 - Muskrat
 - Deer
 - Bear
 - Squirrel
 - Chipmunk
 - Moose
 - Coyote
 - Bobcat
 - Weasels (family)
- General Nature
 - Hibernation
 - Predators
 - Prey
- Other topics may be approved

Fiction books – no more than five fiction books per age level (pre-k to kindergarten, 1st and 2nd, and 3rd to 6th – will be considered age levels) will be placed in the bookstore.

Chapter Books for Young Adults - We may also carry no more than eight chapter books for young adults.

Pricing –

Books shall be priced at the cost shown on the cover. Generally we purchase books at a 40% discount.

All other merchandise should be marked up 50% to 100% depending upon what the market will hold. Puppets will likely only withstand a 50% markup while clothing and hats will likely stand an 80% to 100% markup.

STORE ITEM GIVEAWAY DONATIONS

Issue/Opportunity: Better control of inventory on items we are donating or giving away. Also we need appropriate approvals for merchandise used for this purpose. The store manager is not responsible for these approvals.

The items may be “close-out” items or not. It depends on the need. Control, accountability, and ‘bang for the buck’ are a good idea and good business.

Examples of how the “donations” are used: Silent auction items or prizes for chamber events, holiday socials, golf tournaments, to name a few. Could be swag to distribute during visits to USFWS sites, Friends trainings or conferences—e.g., Moving Friends Forward, Friends Academy. It’s a good way to get Sherburne’s name out there and make a very positive impression.

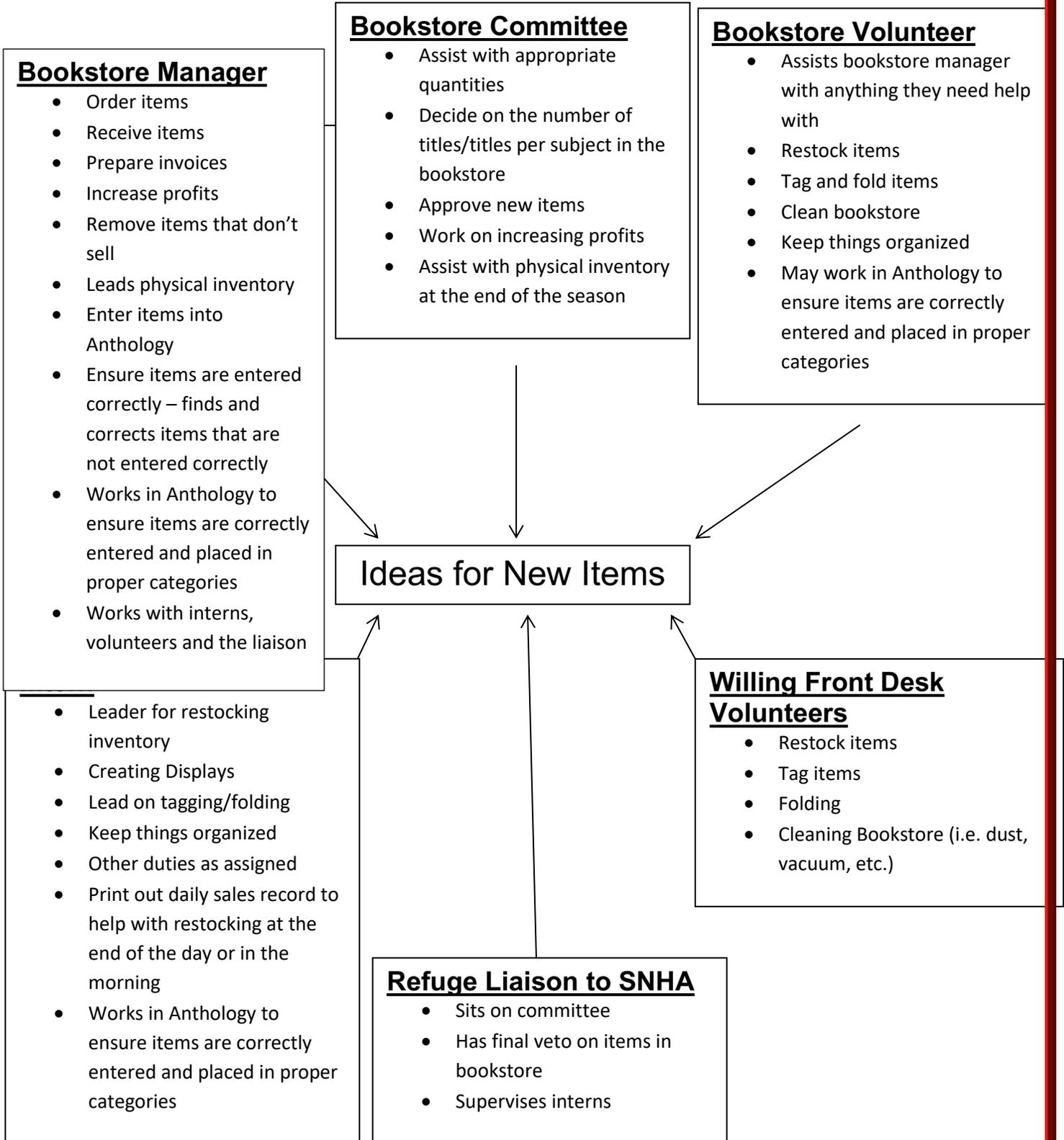
Objective: Develop a procedure to control inventory and financials for Nature Store items to be donated or given away for the purpose of promoting the Friends of Sherburne.

Guideline Definition: *Here is the procedure to request giveaway items from the nature store.*

- 1. Any Friend, board member, or staff can request an item(s) for donation or promotion.*
- 2. The person checks the suggested giveaway list for appropriate items.*
- 3. Person requesting the items sends an email request with the quantity needed and purpose to the president to approve and copies the store manager and treasurer.*
- 4. After the president approves, the treasurer adjusts financials and the store manager reduces inventory.*

Amended: July 2018

Bookstore Management Duties





Appendices

**BBB Wise Giving Alliance Standards for Charity Accountability
USFWS Service Manual Sections About Friends Organizations Links & Filed
on Friends Google Drive**

STANDARDS FOR CHARITY ACCOUNTABILITY

The **BBB Wise Giving Alliance Standards for Charity Accountability** were developed to assist donors in making sound giving decisions and to foster public confidence in charitable organizations. The standards seek to encourage fair and honest solicitation practices, to promote ethical conduct by charitable organizations, and to advance support of philanthropy.

These standards replace the separate standards of the National Charities Information Bureau and the Council of Better Business Bureaus' Foundation and its Philanthropic Advisory Service that were in place at the time the organizations merged.

The Standards for Charity Accountability were developed with professional and technical assistance from representatives of small and large charitable organizations, the accounting profession, grant making foundations, corporate contributions officers, regulatory agencies, research organizations, and the Better Business Bureau system. The BBB Wise Giving Alliance also commissioned significant independent research on donor expectations to ensure that the views of the general public were reflected in the standards.

The generous support of the Charles Stewart Mott Foundation, the Surdna Foundation, and Sony Corporation of America helped underwrite the development of these standards and related research.

Organizations that comply with these accountability standards have provided documentation that they meet basic standards:

- In how they govern their organization
- In the ways they spend their money
- In the truthfulness of their representations
- In their willingness to disclose basic information to the public

These standards apply to publicly soliciting organizations, including the Friends of Sherburne NWR, that are tax exempt under section 501(c)(3) of the Internal Revenue Code, and to other organizations conducting charitable solicitations.

The standards are not intended to apply to private foundations, as they do not solicit contributions from the public.

The overarching principle of the BBB Wise Giving Alliance Standards for Charity Accountability is full disclosure to donors and potential donors at the time of solicitation and thereafter. However, where indicated, the standards recommend ethical practices beyond the act of disclosure in order to ensure public confidence and encourage giving. As voluntary standards, they also go beyond the requirements of local, state, and federal laws and regulations.

In addition to the specific areas addressed in the standards, the BBB Wise Giving Alliance encourages charitable organizations to adopt the following management practices to further the cause of charitable accountability.

- Initiate a policy promoting pluralism and diversity within the organization's board, staff, and constituencies. While organizations vary widely in their ability to demonstrate pluralism and diversity, every organization should establish a policy, consistent with its mission statement, that fosters such inclusiveness.
- Ensure adherence to all applicable local, state, and federal laws and regulations including submission of financial information.
- Maintain an organizational adherence to the specific standards cited below. The BBB Wise Giving Alliance also encourages charities to maintain an organizational commitment to accountability that transcends specific standards and places a priority on openness and ethical behavior in the charity's programs and activities.

Standards for Charity Accountability

Governance and Oversight

The governing board has the ultimate oversight authority for any charitable organization. This section of the standards seeks to ensure that the volunteer board is active, independent, and free of self-dealing. To meet these standards, the organization shall have:

- 1. A board of directors that provides adequate oversight of the charity's operations and its staff.** Indication of adequate oversight includes, but is not limited to, regularly scheduled appraisals of the CEO's performance (if applicable), evidence of disbursement controls such as board approval of the budget, fund-raising practices, establishment of a conflict of interest policy, and establishment of accounting procedures sufficient to safeguard charity finances.
- 2. A board of directors with a minimum of five voting members.**
- 3. A minimum of three evenly spaced meetings per year of the full governing body with a majority in attendance, with face-to-face participation.** A conference call of the full board can substitute for one of the three meetings of the governing body. For all meetings, alternative modes of participation are acceptable for those with physical disabilities.
- 4. Not more than one or 10% (whichever is greater) directly or indirectly compensated person(s) serving as voting member(s) of the board. Compensated members shall not serve as the board's chair or treasurer.**
- 5. No transaction(s) in which any board or staff members have material conflicting interests with the charity resulting from any relationship or business affiliation.** Factors that will be considered when concluding whether a related party transaction constitutes a conflict of interest and if such a conflict is material include, but are not limited to, any arm's length procedures established by the charity; the size of the transaction relative to like expenses of the charity; whether the interested party participated in the board vote on the transaction; if competitive bids were sought; and whether the transaction is one-time, recurring, or ongoing.

Measuring Effectiveness

An organization should regularly assess its effectiveness in achieving its mission. This section seeks to ensure that an organization has defined, measurable goals and objectives in place and a defined process in place to evaluate the success and impact of its program(s) in fulfilling the goals and objectives of the organization and that also

identifies ways to address any deficiencies. To meet these standards, a charitable organization shall:

6. Have a board policy of assessing, no less than every two years, the organization's performance and effectiveness and of determining future actions required to achieve its mission.

7. Submit to the organization's governing body, for its approval, a written report that outlines the results of the aforementioned performance and effectiveness assessment and recommendations for future actions.

The President of the Friends of Sherburne and/or Executive Committee will prepare this report to the board.

Finances

This section of the standards seeks to ensure that the charity spends its funds honestly, prudently, and in accordance with statements made in fund-raising appeals. To meet these standards, the charitable organization shall:

Please note that standards 8 and 9 have different denominators.

8. Spend at least 65% of its total expenses on program activities.

Formula for Standard 8:

Total Program Service Expenses
Total Expenses

should be at least 65%

9. Spend no more than 35% of related contributions on fund-raising. Related contributions include donations, legacies, and other gifts received as a result of fund-raising efforts.

Formula for Standard 9:

Total Fund-Raising Expenses divided by
Total Related Contributions

should be no more than 35%

10. Avoid accumulating funds that could be used for current program activities. To meet this standard, the charity's unrestricted net assets available for use should not be more than three times the size of the past year's expenses or three times the size of the current year's budget, whichever is higher.

An organization that does not meet Standards 8, 9, and/or 10 may provide evidence to demonstrate that its use of funds is reasonable. The higher fund-raising and administrative costs of a newly created organization, donor restrictions on the use of funds, exceptional bequests, a stigma associated with a cause, and environmental or political events beyond an organization's control are among factors that may result in expenditures that are reasonable although they do not meet the financial measures cited in these standards.

11. Make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principles. When total annual gross income exceeds \$250,000, these statements should be audited in accordance with generally accepted auditing standards. For charities whose annual gross income is less than \$250,000, a review by a certified public accountant is sufficient to meet this standard. For charities whose annual gross income is less than \$100,000, an internally produced, complete financial statement is sufficient to meet this standard.

12. Include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund-raising, and administrative activities. If the charity has more than one major program category, the schedule should provide a breakdown for each category.

13. Accurately report the charity's expenses, including any joint cost allocations, in its financial statements. For example, audited or unaudited statements that inaccurately claim zero fund-raising expenses or otherwise understate the amount a charity spends on fund-raising, and/or overstate the amount it spends on programs will not meet this standard.

14. Have a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund-raising, and administration.
FUND-RAISING AND INFORMATIONAL MATERIALS

A fund-raising appeal is often the only contact a donor has with a charity and may be the sole impetus for giving. This section of the standards seeks to ensure that a charity's representations to the public are accurate, complete, and respectful. To meet these standards, the charitable organization shall:

15. Have solicitations and informational materials, distributed by any means, that are accurate, truthful, and not misleading, both in whole and in part. Appeals that omit a clear description of program(s) for which contributions are sought will not meet this standard.

A charity should also be able to substantiate that the timing and nature of its expenditures are in accordance with what is stated, expressed, or implied in the charity's solicitations.

16. Have an annual report available to all, on request, that includes:

- a. The organization's mission statement
- b. A summary of the past year's program service accomplishments
- c. A roster of the officers and members of the board of directors
- d. Financial information that includes (1) total income in the past fiscal year, (2) expenses in the same program, fund-raising, and administrative categories as in the financial statements, and (3) ending net assets

17. Include on any charity websites that solicit contributions, the same information that is recommended for annual reports, as well as the mailing address of the charity and electronic access to its most recent IRS Form 990.

18. Address privacy concerns of donors by:

- a. Providing in written appeals, at least annually, a means (e.g., such as a check-off box) for both new and continuing donors to inform the charity if they do not want their name and address shared outside the organization.
- b. Providing a clear, prominent, and easily accessible privacy policy on any of its websites that tells visitors (1) what information, if any, is being collected about them by the charity and how this information will be used, (2) how to contact the charity to review personal information collected and request corrections, (3) how to inform the charity (e.g., a check-off box) that the visitor does not wish his/her personal information to be shared outside the organization, and (4) what security measures the charity has in place to protect personal information.

19. Clearly disclose how the charity benefits from the sale of products or services, i.e., cause-related marketing that states or implies that a charity will benefit from a consumer sale or transaction. Such promotions should disclose, at the point of solicitation—in the case of the Friends of Sherburne NWR, this will be a sign in our Gift Shop/Bookstore:

- a. The actual or anticipated portion of the purchase price that will benefit the charity. In the case of the Friends of Sherburne, all income net of cost of sales is used for programs or to fund general operations that support programming.
- b. The duration of the campaign (e.g., the month of October). Ongoing, or dates as appropriate.
- c. Any maximum or guaranteed minimum contribution amount (e.g., up to a maximum of \$200,000).

20. Respond promptly to and act on complaints brought to its attention by the BBB Wise Giving Alliance and/or local Better Business Bureaus about fund-raising practices, privacy policy violations, and/or other issues.

USFWS SERVICE MANUAL SECTIONS ON FRIENDS ORGANIZATIONS

PDFs Filed on Drive in Board Handbook Folder

USFWS Service Manual, Section 633: Friends Organizations (Ch.
1) <https://www.fws.gov/policy/633fw1.pdf>

USFWS Service Manual, Section 633: Friends Organizations (Ch.
2) <https://www.fws.gov/policy/633fw2.pdf>

USFWS Service Manual, Section 633: Friends Organizations (Ch.
3) <https://www.fws.gov/policy/633fw3.pdf>

USFWS Service Manual, Section 633: Friends Organizations (Ch.
4) <https://www.fws.gov/policy/633fw4.pdf>

USFWS Service Manual, Section 212: Ethics (Ch. 8 Donations, Fundraising and Solicitation) <https://www.fws.gov/policy/212fw8.pdf>

USFWS Service Manual, Section 150: Policies, Procedures and Responsibilities for Volunteers <https://www.fws.gov/policy/150fw1.pdf>

