



Volunteer Policies

Girl Scouts-North Carolina Coastal Pines

Effective: July 15, 2016

Girl Scouts – North Carolina Coastal Pines

Girl Scouts – North Carolina Coastal Pines abides by the policies and standards of Girl Scouts of the U.S.A. as set forth in the *Blue Book of Basic Documents*, *Volunteer Essentials*, and *Safety Activity Check Points*. The following policies were approved July 14, 2016 to be effective July 15, 2016.

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SECTION I: ADULTS IN GIRL SCOUTING

MEMBERSHIP REGISTRATION

All girls and adults participating in the Girl Scout Movement shall be registered as members of Girl Scouts of the United States of America (GSUSA) and individually pay all applicable registration fees. Those adults who are working in a temporary advisory or consultative capacity may be required to register as members at the discretion of the council. Financial assistance may be available for qualifying individual serving in some volunteer leadership roles. Membership fees are non-refundable.

VOLUNTEERING WITH GIRL SCOUTS

Active involvement in the Girl Scout Movement often involves adults serving in various leadership or supervisory roles with girls and/or other volunteers and thus may require the selection or appointment of a specific volunteer role as well as participation in a screening process.

NON-DISCRIMINATION FOR VOLUNTEERS

Girl Scouts – North Carolina Coastal Pines (GSNCCP) is committed to reflect the diverse populations of the communities we serve. The council offers volunteer opportunities to qualified individuals without discrimination on the basis of race, color, ethnicity, national origin, sex, sexual orientation, creed, religion, age, disability or socio-economic status.

The council does not discriminate on the basis of infection, disease or disability including Human Immunodeficiency Virus (HIV) or Acquired Immune Deficiency Syndrome (AIDS). No individual who is otherwise qualified and meets required screening policies will be denied the opportunity to volunteer.

RECRUITMENT, APPOINTMENT AND TRAINING

GSNCCP recruits qualified volunteers to fill volunteer position vacancies on the basis of interest, skill, ability, aptitude, and time required to perform the responsibilities of the position. Prior to appointment (via self-selection for certain roles or appointment for specific identified roles), candidates for volunteer positions must register as a member of GSUSA and successfully complete a background check if required for the position.

Upon completion of the onboarding process, volunteers will receive a copy of the Volunteer Position Description and Agreement for the role, if applicable. The Volunteer Position Description and Agreement will include a description of the position, the term of appointment, and the roles and responsibilities of the position. Upon review, volunteers will return a signed copy to the appropriate staff member (or her/his designee). Volunteers agree to complete any required training as assigned and approved by GSUSA and GSNCCP and are expected to remain informed about, and comply with, all current policies, procedures and guidelines of GSUSA and GSNCCP.

CRIMINAL BACKGROUND CHECK

Girl Scouts – North Carolina Coastal Pines is concerned about the safety of its members, staff, and volunteers while on duty (whether on or off premises), and the protection of its assets and reputation. To reduce these risks, prospective and, as applicable, current volunteers of GSNCCP will undergo a criminal background check that complies with the Fair Credit Reporting Act (FCRA) as outlined in these policies.

Authorization

Prospective and current volunteers, as applicable, shall provide authorization for the council to obtain a criminal background check as may be required by the federal Fair Credit Reporting Act, 15 USC 1681-1681u, or other applicable law, as currently in effect and as it may be amended from time to time. The council will make available a copy of her/his rights under the FCRA.

Required Screening

Adults who assume any of the following roles must register as a member of GSUSA and successfully complete the online background check process*:

- any adult who serves as a troop co-leader and/or regularly assists with the troop, (such as at meetings or as a chaperone);

- any adult who serves in a member support role;
- any adult who serves in a role that involves access to privileged information or handling of member and/or girl information and records;
- any adult who is needed to cover the girl-to-adult ratio as noted in *Volunteer Essentials*;
- any adult who transports/drives girls (outside of their own guardianship);
- any adult who serves as a chaperone for day or overnight trips;
- any adult who manages Girl Scout monies, including troop and or Service Unit funds, Area Fall Product Sale Coordinators and Area Cookie Program Coordinators, troop and/or Service Unit Treasurers, and any signers on the troop or area bank account.

*Any adult who has not registered and successfully completed the background check should never be left alone with girls attending a Girl Scout activity. These adults may, however, be paired with a registered and approved volunteer to lead a small group, as long as enough approved volunteers are present to cover the group's girl-to-adult ratio as outlined in *Volunteer Essentials*.

Criminal Offenses

If the council learns that a current volunteer, or prospective volunteer, has pending charges or has been convicted of, has pleaded guilty to, or has pleaded no contest to any of the items listed below under the laws of the State of North Carolina (or any political subdivision), another state (or any political subdivision), or United States laws, the volunteer or prospective volunteer is automatically disqualified and ineligible to serve.

A criminal conviction will not automatically prohibit an individual from service but will be reviewed on a case-by-case basis.

Convictions for the following offenses are generally considered as Disqualifying Offenses:

- any crimes against children;
- felony offenses against persons, including family members;
- crimes defined as public indecency or involving moral turpitude;
- crimes involving the use of weapons;
- any felony drug-related offense including but not limited to use, sale, possession, distribution or manufacture of illegal drugs;
- any felony conviction within the five (5) year period preceding the background check;
- residing on the same premises as a registered sex offender*;
- any offense involving driving under the influence or driving while intoxicated within the five (5) year period preceding the background check;
- anyone currently on probation for any felony or misdemeanor.

Disqualification may be reversed if pending charges are favorably disposed and documentation satisfactory to the council in its sole discretion is provided.

*A registered sex offender in the household is cause for automatic disqualification for any volunteer position where she/he works directly with, drives and/or supervises girls. Girl Scout meetings and activities may not be held in, nor troop records or personal information on Girl Scouts be stored in, a residence where a known sex offender lives. Registered sex offenders are not eligible for membership in Girl Scouts of the USA and may not participate in any capacity with Girl Scouts. Any adult living on the premises with a registered sex offender may participate only as a parent/guardian.

Restricting Offenses and All Other Criminal Offenses or Offenses More Than 5 Years Old

When the council learns that a volunteer or prospective volunteer has pending charges or has been convicted of, has pleaded guilty to, or has pleaded no contest to offenses, including, but not limited to:

- crimes involving larceny, shoplifting, fraud, embezzlement, false pretense, bad checks or related offenses;
- simple assault;

- minor traffic or driving violations; or
- has other criminal offenses or felony convictions older than 5 years;

under the laws of the State of North Carolina (or any political subdivision), or another state (or political subdivision), or United States laws, the volunteer or prospective volunteer's eligibility will be automatically reviewed.

Factors to be considered in making such a determination include, but are not limited to:*

- the nature and severity of the criminal conduct;
- the position for which the person seeks to volunteer;
- the length of time since the criminal conduct occurred;
- the circumstances under which the crime was committed;
- the degree of rehabilitation;
- the likelihood that the person will commit the crime again, and
- the number of crimes committed by the prospective volunteer.

*Residing with a convicted felon may also disqualify a prospective volunteer from being eligible to volunteer depending on the severity and frequency of the conviction(s).

The council reserves the right to consider applicants on a case-by-case basis and will review any case that is appealed.

Disclosure

All volunteers are required to disclose any pending criminal charges. If pending charges are related to any criminal offense, other than minor traffic violations or those requiring a restriction, involvement with the council as a volunteer will be temporarily suspended pending disposition of the case. Service (or continued service) with the council shall be within the absolute and exclusive discretion of the Chief Executive Officer or her/his designee.

Contest of Criminal History

Any applicant or volunteer who disputes and desires to contest any information that appears on the criminal history record report must file with the council written notice challenging the accuracy of the report within 10 days following notification. The individual must take all steps necessary to challenge the report with the agency that provided the report and provide the council with sufficient documentation, satisfactory to the council in its sole discretion, that the report is in error and that steps are being taken to correct the report.

Upon resolution of the matter with the agency providing the report, the individual may submit a certified copy of the corrected criminal history record report to the council. All costs associated with an appeal of the criminal history report provided to the council shall be borne by the individual. Further, it is the responsibility of the individual contesting the report, not the council, to take all action necessary to contest or correct the criminal history report. Notwithstanding an "individual" contest of information contained in the criminal history report, the council is entitled to and shall rely upon the information contained in the criminal history report until such time as a corrected criminal history report has been provided. The council does not control the information that is contained in criminal history reports, and the council shall have no liability to any person for the information contained in such reports or for its actions taken in reliance upon such reports.

Continued Service

Each volunteer, as a condition of continued volunteer service consents to a periodic review of his or her criminal background. Each volunteer is required to report to the Volunteer Experience Executive any pending criminal charges that may occur between background checks within 48 hours. If, while a volunteer with GSNCCP, an arrest or serious motor vehicle offense (driving under the influence of alcohol or drugs) is not disclosed to the Volunteer Experience Executive within 48 hours, pursuant to policy, and applicable state law did not protect the arrest from disclosure, failure to disclose is grounds for a temporary suspension of service. Arrests that are disclosed or that are revealed through a qualified background check, will result in a temporary suspension of service and will be reviewed on a case-by-

case basis.

Appeal Process

For all decisions related to disqualification, a written letter of appeal may be sent within 30 days of notification of adverse action to the Chief Executive Officer or her/his designee through the Volunteer Experience Executive. The Chief Executive Officer or her/his designee shall attempt to resolve the matter within 30 days and, in cases where the decision cannot be made within 30 days, a status report will be provided to the individual. Written notification of the council's decision will be sent to the volunteer. Complete instructions for filing an appeal are included in all Adverse Action Notices sent to volunteers or prospective volunteers. All appeal decisions are final.

CONFLICT RESOLUTION

Recognizing that each individual has both a personal interest in, and a share of the responsibility for resolving conflicts in which they are involved, the council favors a collaborative conflict resolution process. Volunteers are encouraged to take positive actions to promptly and efficiently resolve conflicts between themselves and others in carrying out their Girl Scout responsibilities through direct, open, rational, and calm communications with those involved. Aggrieved persons are encouraged to try to resolve the matter amongst themselves. If the conflict is not resolved, supervisory personnel should be consulted.

TERMINATION OF VOLUNTEER APPOINTMENT

Any volunteer may resign her/his position upon prompt written notification to her/his council volunteer liaison or staff contact. GSNCCP may release a volunteer for any reason, in its sole discretion. Any volunteer who is released from her/his volunteer position may continue her/his membership with GSUSA unless it is determined that she/he is not able to meet the membership requirement related to accepting the principles and beliefs of the Movement or to support the mission and values of the organization.

TROOP LEADERSHIP

Troops must have at least two unrelated, adult volunteers present at all times, plus additional adult volunteers as required, depending on the size of the group and the ages and abilities of girls (see adult-to-girl ratios outlined in *Volunteer Essentials* and *Safety Activity Checkpoints*). Adult volunteers must be at least 18 years; one lead volunteer in every group must be female.

MEN IN GIRL SCOUTING

Every position in Girl Scouting is open to men as well as women. GSNCCP believes that female role models are especially important to girls during their developmental years. For this reason, male volunteers serve on leadership teams that include women.

ADULT RECOGNITIONS

GSNCCP recognizes the vast contributions of our volunteers and encourages a culture of appreciation. The council will maintain the integrity of all awards and recognitions by a system of recommendation, documentation, and presentation that is clearly defined and in compliance with guidelines established by GSNCCP and GSUSA.

UNIFORMS

A uniform is not required to participate in Girl Scouting. In support of the Girl Scout Movement, members are encouraged to wear the membership pin or insignia when participating in Girl Scout activities. For individuals who choose to wear a uniform, the guidelines established by GSUSA for uniforms should be followed.

SECTION II: PROTECTION FOR GIRLS AND ADULTS

ABUSIVE CONDUCT AND CHILD ABUSE OR NEGLECT

GSNCCP will not condone nor tolerate any conduct which could be considered mentally, physically, verbally or sexually abusive to another member. Prohibited activities include, but are not limited to:

- overt display of sexual activity between and/or among staff and volunteers;
- sexual advances or sexual activity of any kind between employed staff or volunteers and girl members;
- public or private promotion of sexual orientation and/or practices;
- infliction of sexually abusive behavior upon staff, volunteers or girl members, including sexual touching and bodily contact, exhibitionism, voyeurism, and/or involvement of girl members in pornographic activities or materials;
- infliction of physically abusive behavior or bodily injury, upon staff, volunteers or girl members;
- physical neglect of staff, volunteers or girl members, including failure to provide adequate safety measures, care, and supervision in relation to Girl Scout activities;
- emotional maltreatment of staff, volunteers or girl members, including verbal abuse and/or verbal attacks.

Child abuse or neglect carries legal consequences beyond the council. In addition to suspension from participation in Girl Scout activities, persons suspected of child abuse or neglect must be reported to the proper local authorities for investigation according to the terms of the law. North Carolina law requires all adults to report suspected child abuse or neglect to the director of the Department of Social Services in the county in which the child lives or is located. Proof that maltreatment has occurred is not needed; adults only need reasonable cause to suspect maltreatment. Individuals can report anonymously. Contact information can be found online at the NC Division of Social Services website.

HARASSMENT

GSNCCP is committed to an environment in which relationships are characterized by dignity, courtesy, respect and equitable treatment. It is the policy of the organization to provide all members with an environment free from all forms of unlawful harassment, including harassment based on race, color, religion, national origin, sex, sexual orientation, age, disability, socio-economic status or other protected class characteristics.

SUBSTANCE USE

GSNCCP strictly prohibits the use of illegal drugs, alcohol, or other intoxicating substances, abuse of legal drugs, or being under the influence of alcohol, illegally used drugs or other intoxicating substances at Girl Scout functions or activities. Use of alcohol, illegal drugs or the use of other intoxicating substances is prohibited on all council premises. Failure to comply with council policy will result in the immediate termination of volunteer service. With approval from the Chief Executive Officer, alcohol may be served at approved adult functions.

Any permanent staff housing on council property is considered to be a private residence. Council employee behavior is governed by the council's Personnel and Housing policies.

SMOKING, VAPING OR USE OF TOBACCO PRODUCTS

There must be no use of tobacco or electronic cigarette products, including but not limited to smoking, chewing, dipping, or vaping of any product on council property, in vehicles used for council business (including transportation of girls), while engaged in council activities or at any time in the presence of girls. The term "Council Property" includes all properties, grounds and land, council offices, buildings and structures, vehicles of any kind, and program/meeting sites, whether owned, leased or used by the council.

FIREARMS AND WEAPONS

The possession and use of firearms and weapons and ammunition is prohibited at Girl Scout activities and on council properties, unless approved by the council for specific program activities, or possessed and used by law enforcement officials in the course of their duties. Concealed weapons are prohibited.

INTERNET USAGE

For the safety of girls and adults, it is imperative that the privacy of girls be protected. Volunteers should refrain from including the following information on personal or troop websites or personal blogs unless sites have password protection:

- girls' last names;
- girls' email and website addresses;
- girls' physical addresses, and/or other contact information of minors.

Volunteers should not include addresses/times of meeting places for troops or area events. Photographs of girls should not be posted to sites or emailed without permission from parents/guardians. Volunteers are expected to uphold the Girl Scout Promise and Law in all troop electronic communication as with other forms of communication. This includes social media sites such as, but not limited to, Facebook, Twitter, LinkedIn, Foursquare, Pinterest or personal/public blogs.

Email distribution lists of Girl Scout volunteers or girl members should only be used for Girl Scout business and not for personal or business promotions.

CONFIDENTIALITY

Volunteers shall not disclose confidential personal, health or financial information about any girl or adult member which they may be privy to due to the nature of her/his volunteer capacity. Collected health information may be disclosed to the extent necessary solely for treatment purposes and as provided permission for disclosure from parent/legal guardian.

Names, addresses, and phone numbers of girls and adults may not be shared with any individual or business outside of Girl Scouting except as required for safety. Confidential information about members must not be published through email or Internet channels. The privacy of all members must be respected and protected.

CRISIS COMMUNICATION

The procedures outlined in *The Council Crisis Management Manual* shall be followed in any crisis situation. Only the Chief Executive Officer or designee shall communicate with the media to address ANY situation of a serious or controversial nature that potentially affects the council's liability or the integrity of Girl Scouting.

WHISTLEBLOWER POLICY

GSNCCP's Code of Ethics requires its Board of Directors, committee members, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Volunteers and representatives of the council must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The council encourages reports or inquiries about illegal practices or serious violations of the code of ethics, including illegal or improper conduct by the council itself, by its leadership, or by others on its behalf. The objective of GSNCCP's Whistleblower Policy is to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, committee members and volunteers of the council on a confidential and anonymous basis.
- The reporting of suspicious activities including: alcohol and substance abuse, misconduct, inappropriate behavior, misuse of property or records, safety or health violations, theft, embezzlement or other violations of company policies.
- The receipt, retention, and treatment of complaints received by the council regarding accounting, internal controls, or auditing matters.
- The protection of volunteers reporting concerns from retaliatory actions.

Reporting Responsibility

Each volunteer of the council has an obligation to report in accordance with this whistleblower policy: (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of the

Council's Code of Ethics, and (c) illegal activity. GS–NCCP encourages volunteers to report their suspicions either in person, by phone or email. If a volunteer is uncomfortable communicating their suspicions in any of the above mentioned ways, they may report their concern through report it®, the council's independent, third party hotline; report it® provides a simple way to anonymously and confidentially report suspicious activities.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, a violation of the Code of Ethics or illegal activity. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including termination of the volunteer appointment. Such conduct may also give rise to other legal actions.

Confidentiality

Reports of concerns and related investigations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of concerns to individuals not involved in the investigation except where such disclosure is required or otherwise a right protected by law, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of the volunteer appointment.

Reporting Process

Volunteers should first discuss their concern with their staff liaison unless they are not comfortable doing so. If, after speaking with her or his liaison, the individual continues to have reasonable grounds to believe the concern has not been addressed or has not received proper attention or if they are uncomfortable speaking with the liaison, the individual should report the concern to the Chief Executive Officer or designee or submit a report via report it®.

www.reportit.net

Username: coastalpines ♦ Password: gsnccp 877/778-5463

report it® is available 24 hours a day, seven days a week, 365 days a year

Anonymous reports submitted via the report it® hotline or website will be handled as promptly and as discreetly as possible with facts made available only to those who need to know in order to investigate and resolve the matter.

NOTE: Due to the nature of certain claims, there may be limits with respect to the council's ability to respond to some reports if the individual submitting the report does not wish to make their identity known or does not give enough information in their report to further a thorough investigation. All volunteers making a report will be given a tracking number and a private password. Volunteers are encouraged to use their tracking number and password to view what progress has been made as a result of their report and/or answer any questions the council may have to help aid in resolving the open issue.

Handling of Reported Violations

The Chief Executive Officer, the Chief Executive Officer's designee or the Audit Committee Chair shall address all reported concerns that come through the hotline. The Chief Executive Officer, the Chief Executive Officer's designee or the Audit Committee Chair will notify the sender and acknowledge receipt of the concern within five business days. It will not be possible to acknowledge receipt of anonymously submitted concerns.

All reports will be promptly investigated. The Chief Executive Officer, the Chief Executive Officer's designee or the audit committee has the authority to retain outside legal counsel, accountants, private investigators or any other resource deemed necessary to conduct a full and complete investigation of the allegations. All volunteers are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation is itself grounds for disciplinary action.

Anti-Retaliation

GSNCCP feels very strongly that it is important to provide volunteers with confidential, non-threatening alternatives for registering their concerns without fear of retaliation. GSNCCP will not tolerate retaliation against anyone for stepping forward with a concern, complaint, or grievance.

Staff or other volunteers may not retaliate against volunteers in any way for registering a concern or complaint. Retaliation, in the context of this policy, is an adverse action against a volunteer because the volunteer has lodged or supported a complaint. Examples of strictly prohibited retaliatory action include: (1) disciplining, changing the assignment of, providing inaccurate information to, or refusing to cooperate or discuss volunteer-related matters with any volunteer because that volunteer has registered a complaint, or (2) intentionally pressuring, falsely denying, lying about, or otherwise covering up or attempting to cover up conduct such as that described in this manual.

All volunteers are expected to comply with this policy. Should any volunteer act contrary to the council's anti-retaliation policy, she or he may be subject to disciplinary action up to and including termination of the volunteer appointment. Any implication or threat of retaliation because a volunteer has voiced a complaint or grievance should be brought to the immediate attention of the Chief Executive Officer or designee.

SECTION III - PROGRAM and RISK MANAGEMENT

PROGRAM ACTIVITIES

Girl Scouts is an informal, educational program designed to help girls put into practice the fundamental principles of the Girl Scout Movement as set forth in the Girl Scout Promise and Law, with a particular emphasis on leadership development in an all-girl environment. The Program is designed to foster courage, confidence and character, with the ultimate goal of helping girls discover their full potential, connect with others and take action to improve the world around them.

Providing a safe, relevant and progressive program for girls is paramount as is the safety and well-being of girls and adults participating in Girl Scout activities. *Volunteer Essentials* and *Safety Activity Checkpoints* must be consulted and guidelines followed. Notification and/or approval forms must be submitted and approved, when appropriate.

SENSITIVE ISSUES

Before programs dealing with sensitive issues are offered to girls, notice of the program and content must be given to parents and written permission obtained for a girl's participation. A Notice of Sensitive Issues Event, (PG500) must be submitted to the Program Department at the Raleigh Service Center prior to the event.

TRANSPORTING GIRLS

All vehicles used to transport girls must be duly licensed, inspected, insured, and operated by a licensed adult age 21 or older. Each person must have her own seat and seat belt within the passenger compartment of private vehicles. Seat belts must be worn whenever the vehicle is in motion. Girls under 12 years of age should sit in the back seat whenever possible to reduce the possibility of injury during the deployment of an airbag in the front passenger seat. A child less than eight (8) years of age and less than eighty (80) pounds in weight shall be properly secured in a weight-appropriate child passenger restraint system.

In accordance with our council travel guidelines, it is strongly suggested that for every three standard passenger vehicles, the troop take at least one additional adult who is a licensed driver, age 21 or older, who can act in a relief driving capacity. For more information about travel guidelines, refer to *Volunteer Essentials*.

Any volunteer serving in the capacity of driver must complete a criminal background check per the council's Criminal Background Check provisions listed herein.

FACILITY USE POLICY

GSNCCP facilities are primarily for the use of Girl Scouts. Non-Girl Scout use of council facilities that is consistent with the purposes and principles of Girl Scouts and that do not interfere with Girl Scout programming may be authorized by the council Property Executive.

GIRL SCOUT TROOP SIZE

GSNCCP requires a minimum of five girls and two unrelated female adults to start a Girl Scout troop. In some cases, troops with fewer girls may be approved. As part of the council's troop catalog and self-registration system, troops will remain open and listed in the catalog until they reach the optimal minimum troop size of 12 girls.

Exceptions can be made if girls:

- are from sparsely populated, rural areas, where there are limited girls available within a reasonable distance;
- require more individual time and specialized attention from Girl Scout leaders, or
- are Girl Scout Senior and/or Ambassador troops registering with a minimum of three girls.

POLITICAL ACTIVITY

When acting as a Girl Scout representative, a Girl Scout staff person, volunteer or Girl Scout may NOT engage in the following prohibited electoral activity:

- Endorse any candidate for public office.

- Influence in any way the nomination or election of someone to a federal, state or local public office or to an office in a political organization.
- Mobilize constituents to support or defeat a candidate.
- Use official Girl Scout letterhead or office email to write in support or opposition of a candidate.
- Distribute campaign materials, including flyers, postcards, newsletters and signage.
- Let a political candidate use any council office space or property for a campaign event.
- Coordinate or host council site visits, activities or other functions with an election campaign office.
- Participate in any election events or activities, including a campaign parade or rally.
- Host a flag ceremony to open a political campaign event.
- Provide public opinions about a candidate.
- Wear official Girl Scouts uniforms or other insignia to a political campaign event or fundraiser, even during non-work hours.
- Wear campaign buttons on the Girl Scout uniform at any time, as well as on non-Girl Scout apparel, while conducting official Girl Scout business.
- Make financial contributions to candidates or political parties on behalf of Girl Scouts, meaning any payment, loan, deposit, gift, or other transfer of anything of value.

Please refer to the *Electioneering and Political Activity Guidelines* for additional guidance. To request a copy, email: volunteerservices@nccoastalpines.org.

SECTION IV - FINANCIAL POLICIES

COUNCIL FUND DEVELOPMENT

Fund development refers to the solicitation of contributions (cash, investments, property, and in-kind donations). It includes requesting donations and pledges, and submitting grant applications to foundations and corporations as well as holding special fundraising events.

GSNCCP is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and North Carolina statutes. GSNCCP is governed by a Board of Directors which has overall fiduciary responsibility for the council's assets. The Board of Directors has the legal responsibility for the management of all GSNCCP's funds. GSNCCP's Development Department supports the board, CEO, staff, and volunteers in a planned and collaborative way by mobilizing public and private financial and other resources to fund the GSLE program, maintain and improve council-owned properties, and to fund other strategic priorities of the Board of Directors.

GSNCCP is responsible for overseeing the fundraising activities of all subordinate units (troops, service units and areas) to ensure fundraising practices comply with federal, state and local laws, as well as Girl Scouts of the USA and council policies. All solicitation of funds must be part of the council's coordinated effort to ensure renewable and growing sources of funding to meet the needs of girls throughout the council's 41-county jurisdiction both now and in the future. In addition, GSNCCP is responsible for the financial oversight of the subordinate unit bank accounts.

FAMILY PARTNERSHIP CAMPAIGN

The Family Partnership Campaign is an adult-generated fundraising campaign which enables families of Girl Scouts to tangibly express their belief in the value of Girl Scouting through their financial support of the council. Funds from the Family Partnership Campaign are a key component of the operating budget, helping the council achieve its mission of building girls of courage, confidence and character, who make the world a better place. These donations are tax deductible. Any such family contribution shall be voluntary, not a prerequisite for membership, and not considered a fee for services.

SOLICITATIONS OF CONTRIBUTIONS

Financial

Troops, individual members, geographic units, communities, and other Girl Scout volunteer representatives within the council will be permitted to solicit for funds in limited instances. They may not request funding through grants.

Adult members, in their Girl Scout capacities, may not solicit financial contributions for purposes other than Girl Scouting. Adults may engage in fundraising efforts only as authorized by the council. **Girl members may not engage in direct solicitation for money.**

The CEO of Girl Scouts of the United States, in consultation with the National Board Chair may give permission to raise money in times of major national or international emergency.

In-Kind (Or Non-Cash Donations)

A gift of goods, facility usage or services with a value greater than \$250 requires an in-kind donation form to be completed and submitted to the council's Development Department. The council accepts only gifts that support the mission of the council, and reserves the right to refuse any gift that does not further the mission.

OWNERSHIP OF ASSETS

All money and other assets, including property, that are raised, earned, or otherwise received in the name of and for the benefit of Girl Scouting, must be authorized by the council or Girl Scouts of the USA and used for the purposes of Girl Scouting. In accordance with Girl Scouts of the USA, such assets are not the property of individuals, troops, day camps or service units within the council's jurisdiction; they are the legal property of the council.

CORPORATE BENEFIT PROGRAMS

Corporate employers often recognize employee volunteer hours by making a contribution to a non-profit organization of the employee's choice. All such donations must be paid directly to Girl Scouts – North Carolina Coastal Pines for IRS reporting purposes. Employer gifts can be designated for your troop and will be transferred to the troop account once the council has received the donation. Volunteers should consult with their employer to determine if this program is available through their organization and for information on their application processes and procedures.

COUNCIL PRODUCT SALES

All Girl Scout members are encouraged to participate in council-sponsored product sale programs. These programs are designed to build 5 skills including: goal setting, decision making, money management, people skills and business ethics as well as provide funding for Girl Scout activities.

MONEY-EARNING ACTIVITIES

"Money-earning activities" refers primarily to services or events carried out by girls and adults to provide additional funding for specific Girl Scout activities. Troops wishing to conduct money-earning projects in addition to council-sponsored product sale(s) must:

- incorporate the Girl Scout Leadership Experience into the activity;
- have participated in the prior program year's, or commit to participate in the current program year's Girl Scout Cookie Program;
- be approved using the council permission form by a designated council representative;
- not hold the money-earning project during another council fundraising campaign (including United Way, if applicable) or during a council product sale period (dates published annually);
- must be age appropriate; and
- must be in keeping with the Girl Scout Mission.

When acting as a Girl Scout representative, neither girl nor adult members may participate in product demonstration parties, raffles, games of chance, or the sale of commercial products. All money-earning projects must also comply with local, state and federal laws regulating sales by minors, food handling, etc. and may not be conducted on the Internet.

TROOP DUES

Troops may agree to charge participating families a nominal dues amount to support Girl Scout troop activities. This amount should be carefully considered and thought out by the co-leaders with input from parents and girls, if age appropriate.

FINANCIAL ASSISTANCE

The Annual Council Budget includes a provision for financial assistance for both girl and adult members to ensure that participation in the Girl Scout Movement is not hindered by a member's financial circumstances. Financial assistance may be granted based on several factors including but not limited to financial need, family income, participation in product sales, and volunteer participation from family. When applicable, an application for financial assistance must be completed and submitted for consideration.

REQUIRED IRS REPORTING

The Internal Revenue Code Sec. 170 (f)(8) requires donors to substantiate their contribution by a contemporaneous written acknowledgement from the charitable organization. The council will acknowledge all gifts in a timely manner in accordance with the minimum IRS requirement for individual donations of \$250 or more.

Individuals who buy Girl Scout cookies for consumption or use have purchased a product at a fair market value. In this situation, no part of the price of a box of Girl Scout cookies is tax deductible. However, Girl Scouts may ask customers for donations to "Operation Cookie Drop" whereby the council uses the donations to purchase cookies for distribution to military personnel. Because customers do not receive any cookies and do not benefit directly from their purchase, they may treat the purchase price of the cookies as a charitable contribution.

TROOP AND AREA/SERVICE UNIT BANKING AND FINANCIAL REPORTING

Troops and service units are responsible for overseeing and managing their respective bank accounts. Troop banking guidelines are maintained and updated annually by the council. Volunteers are required to review and comply with these guidelines.

Each bank account is required to be set up under the council's federal tax ID through the council's centralized process. All bank accounts require a minimum of two unrelated adult signers who are currently registered members of Girl Scouts. All signers are responsible for safeguarding and maintaining sufficient funds to cover payments drawn on the account. As with any bank account, signers are legally responsible for all account transactions. The council allows up to two (2) debit cards for each account. GSNCCP prohibits troops and service units from applying for credit cards.

All money collected, or earned, in the name of Girl Scouts must be deposited in the established bank account and thereafter used for the purpose of providing the Girl Scout Leadership Experience to the girls.

Security of troop funds is necessary to safeguard troop assets. The bank account should be reconciled regularly. Authorized signers must have access to the bank account records, and should review transactions monthly. All bank statements and financial records should be kept for a minimum of two years.

Troops and service units are required to submit a Troop Annual Financial report to the council annually. Troop financial records should be shared with and made available to girls and guardians throughout the year to maintain transparency and accountability of funds.

When a troop disbands, leaders must complete the Troop Disbanding Form to provide information about the disposition of their funds. The council Finance Department will close all bank accounts of disbanded or inactive troops. The council will transfer disbanded funds to the applicable service unit after transferring funds to troops where girls are placed, deducting a \$20 fee which will be used to fund new troops.

Volunteers who misuse funds will be released from their Girl Scout positions. The council may file criminal and/or civil charges, if deemed appropriate.

For more detailed information, see the council's *Troop Banking Guidelines* in *Volunteer Essentials*.