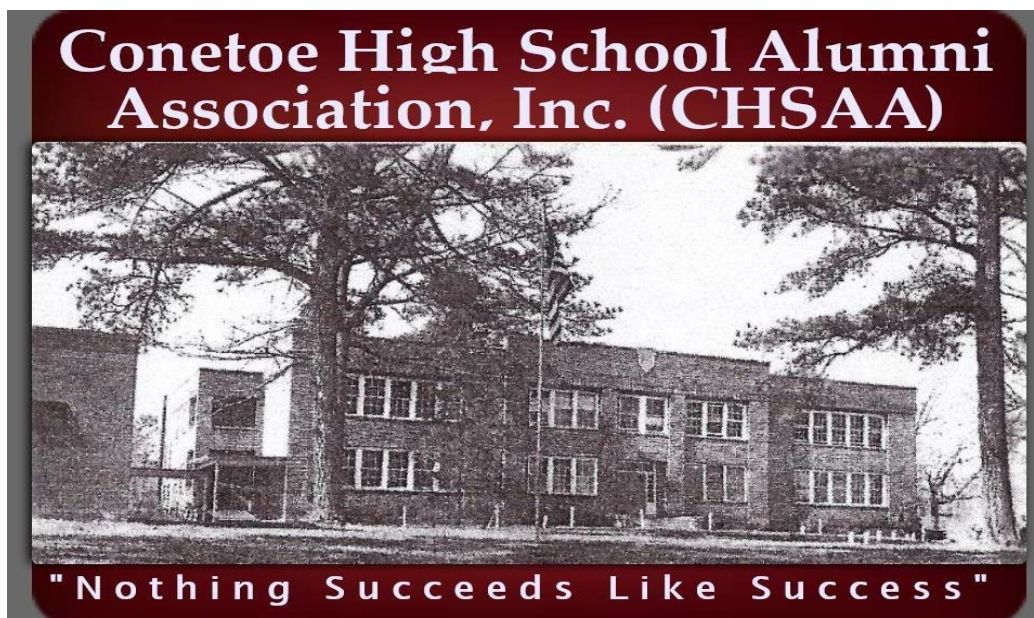


Conetoe High School Alumni Association, Inc.

The Executive Board

POLICY AND PROCEDURES MANUAL

MAY 2024



1948 - 1971

This Policies and Procedures Guide is for the CHSAA, Inc's Executive Board. The policies are consistent with the Constitution and Bylaws, and all business of committees and associated entities should be conducted in accordance with them. A copy should be given to all Executive Board members.

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INTRODUCTION

This manual provides policies and procedures to establish standards that guide how we interact as leaders and members of CHSAA, Inc. It is intended to provide guidelines and directions on how we work with each other and manage the business of the Association. The policies contained in this manual are in keeping with, and consistent with, the core values of the Association as well as the goals outlined in the constitution and bylaws.

Policies and procedures are an essential part of our nonprofit Association. They provide a road map for day-to-day operations and ensure compliance with laws and regulations. They also provide guidance for decision making and they make plain the internal process for carrying out the business of the Association. Over time, it may become necessary to make minimal or substantive changes to the policies. However, the Executive Board reserves the right at any time to interpret, alter, reduce, or eliminate any policy, in whole or in part, where changes in law or other circumstances render changes in the policy necessary for the welfare of the CHSAA, Inc. Similarly, periodic reviews of the policies may result in changes. As revisions are made to the policies, the appropriate pages in the manual will be brought up to date, and a detailed log of changes will be maintained by the Policy and Procedures Committee. These changes will be shared with the President for dissemination to the membership as appropriate.

In addition to the CHSAA, Inc.'s policies and procedures, this manual also presents several important descriptions, statements, and governing documents. Specifically, it includes the officers and their duties, standing committees and functions, articles of incorporation, constitution and bylaws, fiduciary responsibilities, and compliance forms (e.g., IRS form 990-N, (e-postcard), solicitation license, 501c3 filing, and state tax exemption, if applicable. Additional information about the CHSAA, Inc., and its programs and governance can be obtained by accessing the website at www.conetoe.org.

These policies and procedures will help CHSAA, Inc., serve as an exemplary nonprofit organization in the state of North Carolina. They reinforce the CHSAA, Inc.'s commitment to achieving organizational excellence and transparency of operations. They also support our goal of establishing partnerships with community and faith-based organizations to support programs and activities that encourage our young people, particularly disadvantaged and underprivileged youth, to seek higher education. As such, the manual will serve as a primary reference document for improving and sustaining operations that advance our purposes, goals, and mission.

CHSAA, INC., CORE VALUES STATEMENT

These core values are the essence of who we are as a nonprofit association:

INTEGRITY – We are committed to serving our communities with honesty, fairness, transparency, and accountability. We act with compassion and demonstrate sound moral and ethical judgement in striving to do the right thing by the CHSAA, Inc. We welcome all without discrimination on basis of race, religion, national origin, ethnicity, sex, sexual orientation, physical challenges, age, or any other legally barred basis.

STEWARDSHIP - We strive in every way to be effective stewards of the financial, human and other resources entrusted to the CHSAA, Inc. We will make wise decisions and provide sound and practical advice as we seek to sustain the legacy of Conetoe High School.

COLLABORATION – We believe we are better together and encourage strategic collaboration and partnerships to bring out the best solutions and strengthen the ties that bind the CHSAA, Inc., community. Through community and faith-based partnerships, we believe we are more effective in accomplishing the goals and objectives of the CHSAA, Inc.

RESPECT – The Association’s leadership and members honor relationships and take responsibility for fostering trust, respect and goodwill among the CHSAA, Inc. family and community. We share stories of our history, the Conetoe High School legacy, and serve as a resource for information and support of the CHSAA, Inc. family.

EDUCATIONAL EXCELLENCE – We honor the historic legacy of Conetoe High School’s commitment to educational excellence as we draw upon the vast reservoir of experiences, resources and expertise embedded in the alumni membership to support and develop young leaders of the future.

UNITY – We work together in unity. We work to preserve and promote the spirit of unity among our alumni, associates, and friends to build a stronger base of support for the programs and activities we develop and implement for the good of the community.

CHSAA, INC., ORGANIZATIONAL LEADERSHIP

The CHSAA, Inc.’s officers are all responsible to the Executive Board. The Executive Board is comprised of the officers and chairpersons of the standing committees, the immediate past president, as well as members recommended and approved to serve by the Executive Board.

Duties of Officers:

President

The President shall be the chief officer of the Association and serves as chair of the Board. The President shall preside at all meetings and shall enforce proper observance of the Constitution and Bylaws and Robert's Rules of Order.

Vice-President

During the absence, disability, or inability of the President to fulfill an elected term of office, the Vice-President shall perform the duties of the President. In addition, the Vice-President shall have such other powers that the President may assign or deem necessary.

Secretary

The Secretary shall be responsible for recording and distributing the minutes from executive board and other meetings requested by the President. The Secretary shall give notice of such meetings and keep a record of all proceedings of each meeting. The Secretary shall also perform all other duties ordinarily pertaining to the Office of the Secretary or as requested by the President. The Secretary shall also call roll and preside in the absence of President and Vice President.

Assistant Secretary

The Assistant Secretary shall function in the absence of the Secretary and assist the Secretary in performing his or her duties; keep a record of attendance of the meetings, and perform other duties as assigned by the President.

Treasurer

The Treasurer shall be responsible for all the Association funds. The Treasurer shall receive all monies for the organization. The Treasurer will give receipts, make timely deposits, and keep accurate records and issue properly authorized checks for disbursements, ensuring that they have been authorized by the Board and approved in the current fiscal year's budget. The Treasurer will also maintain all disbursement and receipt- documentation. The Treasurer, along with the Assistant Treasurer, President, and any other appointed member of the Budget Finance/Ways and Means Committee will prepare the annual budget; ensure that any disbursement meets compliance under the guideline of the IRS 501(c)(3) non-profit code of conduct and the CHSAA, Inc.'s policies and procedures.

Assistant Treasurer

The Assistant Treasurer shall function in the absence of the Treasurer and assist the Treasurer in performing his or her duties and perform other duties as assigned by the

President. The Assistant Treasurer will operate under the same guideline of duties as the Treasurer.

Sergeant-at-Arms

The Sergeant-at-Arms shall assist with the orderly conduct during meetings and events.

Parliamentarian

The Parliamentarian shall interpret the Constitution and Bylaws and Robert's Rules of Order in case of questions on any procedures when requested by the president.

Historian

The Historian shall chair the Historical Committee of the Association and is responsible for overseeing the compilation of historical records and memorabilia. The Historian, along with the Historical Committee will ensure that all records and files of the Association are securely backed up and maintained. The Historian will work with the committee to carry out that part of the Association's purpose, vision, and mission to sustain, gather, share and preserve the history of Conetoe High School and its feeder schools as an important part of African American educational history in the state of North Carolina.

Standing Committees and Responsibilities:

Benevolence Committee

Responsible for communicating with members during bereavement (distributing email, posting to Facebook, sending cards, phone calls, visitations, etc.). The Committee is also responsible for developing and presenting commemorative letters at the discretion of the chair.

Budget Finance/Ways and Means Committee

Membership of this committee shall consist of the Treasurer, Assistant Treasurer, President and other members appointed by the President.

The Committee shall develop and submit to the President a proposed yearly budget within a sufficient timeframe to allow the Executive Board thirty (30) days to review and approve the budget before the start of the new fiscal year.

Class Representative Committee

Serve as class liaison with fundraiser initiative to support the CHSAA College Scholarship.

Assist with tracking records of classmates' donations.

Assist the Association with maintaining accuracy of class rosters by providing updated contact information to the Membership Committee.

Plan gatherings or activities to strengthen classmates' connections.

Communications Committee

Responsible for the development and maintenance of the Association's website, media relations, newsletters, and publishing articles.

Manage the Association's social media activities.

Community Outreach Committee

Responsible for meeting with the Association president and potential donors of money, time and in-kind support.

Network with community leaders and other organizations for developing partnerships and opportunities to advance the mission of the Association.

Develop and present fundraising proposals with emphasis on youth, to the Board for approval prior to implementation.

Historical Committee

Responsible for the compilation and storage of historical records for the Association, ensuring that appropriate backup files are maintained.

Liaison with alumni and others as appropriate, to acquire and maintain Conetoe High School and associate's memorabilia.

Hospitality Committee

Attend social events and assist where needed with registration, including distributing badges, programs, and greeting and seating guests.

Assist with planning, organizing and managing event decorations.

Coordinate with food service vendors to provide assistance with set-up and serving as needed.

Membership Enhancement Committee

Responsible for recruiting and providing orientation for new members.

Develop and maintain an up-to-date directory or database of the Association's membership.

Develop and present projects for approval that benefit the Association's operations.

Policy and Procedures Committee

Responsible for updating, amending, and revising the constitution and bylaws approved or to be approved by the Board.

Develop and maintain Policies and Procedures Manual for members and the Executive Board.

Develop a process of periodic review of the policy and procedures manuals and maintain a detailed log of changes approved by the Executive Board.

Scholarship Committee

Responsible for creating an application process for awarding grants and/or scholarships.

Develop objective evaluation criteria for awarding grants and/or scholarships.

Plan and implement a scholarship awards ceremony.

Scholarship Recipient Committee

Search and locate scholarship recipients to encourage them to participate in school reunion events.

Continue to connect with scholarship recipients.

Social Committee

Responsible for planning social activities, including the bi-annual alumni event.

CHSAA, INC., EXECUTIVE BOARD POLICIES AND PROCEDURES

Policy: Conflict of Interest – The IRS and the state of North Carolina require non-profit organizations to have a written conflict-of-interest policy. CHSAA, Inc., is committed to following all federal and state regulations governing conflict of interest by the Executive Board in the conduct of their oversight and operational duties. Inherent in this commitment is the assurance that the board remain true to their duty of loyalty to the Association. This duty requires that in serving the Association, the board acts solely in the interests of the Association and not in their personal interests or in the interests of their relatives, businesses, or others.

Purpose: The purpose of the conflict-of-interest policy is to help directors and officers to meet their ongoing responsibility to disclose any interests that conflict or may appear to conflict with the interests of the Association. Additionally, it is to protect the interests of the Association when it is contemplating entering into a transaction, agreement or other arrangement that might benefit the private interest of a director, officer or key person of the Association, or might result in an “excess benefit transaction” (a transaction subject to IRS penalty taxes in which a director, officer or key person receives an economic benefit that exceeds the value of the services, property or payment the Association receives in return).

This policy is intended to supplement but not replace any applicable state and federal laws governing conflicts of interest applicable to charitable organizations.

Procedures: Reference is made to the Constitution and Bylaws, Article IV, Executive Board, Section 4.89, Conflict of Interest, for more defining information on how this policy

applies. It is specific to the Executive Board and will serve to complement the procedures below to ensure compliance with this policy:

1. If a Board member knows or reasonably believes that a conflict-of-interest transaction in which he or she has a direct or indirect interest is to be discussed or voted on at a meeting, the Board member will, either prior to or at the meeting, disclose fully to the Board or to a Committee of the Executive Board the material facts of the Board's members interest in the transaction.
2. The minutes will reflect when a Board member discloses a conflict and how it was managed.

Policy: Documents Retention and Destruction - CHSAA, Inc., is responsive to provisions of the Sarbanes Oxley (SOX) Act of 2002 aimed at improving organizational transparency and accountability. For non-profits like CHSAA, inc., key among the SOX provisions are document retention practices that require the retention of crucial organizational documents. This policy provides guidance on retention and disposal of crucial records held by CHSAA, Inc.

Purpose: The purpose of the policy is to identify the records retention responsibilities of Executive Board members, volunteers, and others for maintaining and documenting the storage and destruction of CHSAA, Inc's documents and records.

Scope: The policy addresses the management, retention, and disposal of all records received, created, generated, or maintained by CHSAA, Inc., and applies to all volunteers, board members, and outsiders who engage in the process of managing documents from creation to retention or disposal. This policy applies equally to emails and documents used in the cloud, on a server, or in a filing cabinet.

Procedures: CHSAA, Inc., follows specific document retention procedures. When the retention period for any document has ended, the responsible person or persons should be careful to erase, shred or otherwise destroy it so that no confidential information is revealed. See Appendix A for specific timeframes for document retention and destruction.

FINANCE AND BUDGET

Policy: Accounting Procedures - CHSAA, Inc., uses the accrual basis of accounting, a method whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.

Purpose: To clarify roles, responsibilities, and authority for making responsible financial decisions on behalf of CHSAA, Inc. This purpose statement applies equally to each of the financial policies and procedures listed in the manual.

Scope: The scope of each financial policy applies to the Executive Board.

Procedures:

1. Throughout the fiscal year, expenses are accrued into the month in which they are incurred. The books are closed no later than the (day/week) after the close of the month. Invoices received after closing the books will be counted as the current month's expense.
2. At the close of the fiscal year, this rule is not enforced. All expenses that should be accrued into the prior fiscal year are accrued to ensure that year-end- financial statements reflect all expenses incurred during the fiscal year.
3. Year-end books are closed no later than 90 days after the end of the fiscal year.
4. All revenue is recorded in a timely manner.
5. All transactions are posted with all debits or credits entered separately.
6. If applicable, some entry debits may be combined, e.g., multiple donations recorded on the same day, or several merchandise orders received on the same day.
7. The Treasurer and Assistant Treasurer write/post journal and/or electronic entries.
8. The Treasurer and Assistant Treasurer review all entries and balance them with bank statements.

Policy: Bank Reconciliation - All bank statements will be opened and reviewed in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

Procedures:

1. All bank statements will be opened, reviewed, and initialed by the Treasurer upon receipt.
2. The Treasurer takes steps to ensure the retention of bank records for seven (7) years.
3. The Treasurer and the Assistant Treasurer work together to reconcile the bank statements in a timely manner and spot-check on-line payments.

Policy: Monthly Close - CHSAA, Inc., transactions will be kept on Excel spreadsheets with debits and credits accounted for and reconciled with the bank statements monthly.

Procedures:

1. The Treasurer and Assistant Treasurer reconciles bank statements and monitors accounting records on Excel spread sheets.
2. The Treasurer oversees all monthly financial transactions.

Policy: Internal Control - CHSAA, Inc., uses safeguards to ensure that financial transactions are properly authorized, appropriated, monitored, executed and recorded.

Procedure:

1. As much as possible, the Board takes steps to separate the responsibilities for financial roles so that at least two and preferably more individuals fulfill these roles.

Policy: Lines of Authority - The Executive Board has sole authority to approve fiscal policy, conduct annual reviews to change policies if needed, work with the Budget Finance/Ways and Means Committee to approve the annual budget, and make decisions on purchasing. The President may have authority to approve expenses in accordance with the approved budget. The Treasurer also serves in the line of authority as the person who approves payment of bills.

Procedures:

1. The Executive Board approves all fiscal elements of CHSAA, Inc.'s operations, including the annual budget, expense reimbursements, and purchases.
2. Executive Board approval shall be by majority vote and is documented at appropriate meetings.
3. All fiscal policies are approved by the Executive Board.
4. Fiscal policies are reviewed periodically and changes are made with majority approval of the Board.

FINANCIAL PLANNING AND REPORTING

Policy: Budgeting Process - CHSAA, Inc.'s budget is prepared annually by the Treasurer and Budget Finance/Ways and Means Committee.

Procedures:

1. The Treasurer works with the Budget Finance/Ways and Means Committee and the President to ensure that the annual budget is an accurate reflection of operations.
2. The Treasurer ensures that the budget is developed using CHSAA, Inc.'s standard revenue recognition and cost allocation procedures.
3. The Treasurer provides a draft budget to the President within a sufficient timeframe to allow at least 30 days for the Executive Board to review and approve the budget at its last quarterly meeting prior to the start of the new fiscal year.

4. The annual budget can only be modified with approval of the Executive Board.

Policy: Internal Financial Reports - The Treasurer prepares quarterly financial reports for the Board, and monthly financial reports for the President and the Budget Finance/Ways and Means Committee to monitor fiscal operations.

Procedures:

1. The Treasurer works with the President and the Budget Finance/Ways and Means Committee to prepare a quarterly financial report for the Executive Board that summarizes CHSAA, Inc.'s current financial position and includes explanations for budget variances if needed.
2. The President and the Budget Finance/Ways and Means Committee shall review financial reports each month, and report variances from the budget to the Executive Board as appropriate.

Policy: Tax Compliance - The Treasurer works with the President to ensure completion of the annual Form 990-N (e-Postcard) and state forms if applicable. The tax forms are filed in a timely manner each year as required by IRS or state codes and will be retained permanently.

Procedures:

1. The Treasurer works with the President to prepare the Form 990-N (e-Postcard).
2. The Form 990-N (e-Postcard) is shared electronically with the Executive Board in the first quarterly meeting of the new fiscal year.
3. If requested, the Form 990-N (e-Postcard) is made available to the public.

REVENUE AND ACCOUNTS RECEIVABLE

Policy: Invoice Preparation - Invoices as needed are prepared by the Treasurer and promptly mailed, or otherwise communicated to ensure prompt collection of expenses.

Procedures:

1. An invoicing process may be utilized for members requesting to pay bi-annual reunion registration and/or make donations via credit cards.
2. Invoices are prepared and sent electronically by the Treasurer.
3. Records of invoices are kept in a binder with other records.
4. If necessary, outstanding receivables are reviewed by the Treasurer for appropriate follow-up.

Policy: Revenue Recognition - All contributions will be recorded and credited to the appropriate revenue lines as presented in the annual budget and coded as designated in CHSAA, Inc.'s Chart of Accounts.

Procedures:

1. The President reviews all contributions in excess of \$5,000 and indicates on the letter or copy of the check how the revenue shall be recognized (as earned, contributed, conditional/unconditional and restricted/unrestricted).
2. The President will contact donors to clarify the intent of contributions if there is a question or uncertainty about how to recognize a particular contribution and ensure that the contribution is posted according to the determination shared by the donor.
3. Generally, the Treasurer is responsible for all CHSAA, Inc.'s funds, and receives all monies.
4. Credit/debit card contributions are accepted.
5. Acknowledging Donations: While IRS rules require that all donations greater than \$75 are acknowledged, CHSAA, Inc.'s policy is to provide written acknowledgement for every gift of \$25 or more.
6. Letters are received from the President thanking each donor for their generosity using the options below:
 - a. If the gift was donated property of some kind, the letter does not need to and should not value the property. If the donor did receive something of value in return, the letter must contain a description of the donation and a good faith estimate of the value of what we gave back to the donor.
 - b. The letter should include the statement: Thank you for your contribution of \$_____, received on _____(date)." [PICK ONE: "No goods or services were provided in exchange for your contribution" or "In exchange for your contribution, we gave you____. whose fair market value was \$_____."
7. The Webmaster posts the names of all donors (except those requesting anonymity) on the website.
8. In addition to thanking donors and providing documentation the donor needs to deduct the contribution, the acknowledgment letter may alert donors whose amount is misstated to contact the CHSAA, Inc., to correct the error.
9. All donors contact information will be kept current and maintained for accuracy.

Policy: Deposits - The Treasurer shall make timely deposits and keep accurate records and issue properly authorized checks for disbursement, ensuring that they have been authorized by the Executive Board. All bank deposits are made in a timely manner upon receipt of all monies. The Treasurer may also authorize "For Deposit Only" transactions to expedite deposits by members who are in off-site locations.

Procedures:

1. Bank deposits are made when checks are received with some checks deposited by a mobile process.
2. Bank deposits may be made by different members in different locations.
3. The bank account is checked by the Treasurer to ensure deposits are made when notified.
4. CHSAA, Inc., members authorized to make deposits will take checks to the bank.
5. The Treasurer reviews and reconciles bank receipts, and once reconciled, receipts should be kept for three (3) years.

EXPENSE AND ACCOUNTS PAYABLE

Policy: Invoice Approval and Processing - All invoices must be approved by the appropriate committee chair and members for payment. Approved invoices will be paid within 30 days of receipt.

Procedures:

1. Invoices and bills will be opened and reviewed by the Treasurer and/or Assistant Treasurer.
2. The President will be notified immediately of any unexpected or unauthorized expenses.
3. Invoices are authorized by the President for payment.
4. Copies of invoices paid will be filed by the Treasurer. After two years, these documents will be archived, and they will be destroyed after seven (7) years.
5. The Treasurer and Assistant Treasurer will enter bills into the accounting system.
6. Bills are archived by the Treasurer in a binder.

Policy: Expense Reimbursement - In proper circumstances, Board members and volunteers may be entitled to reimbursements for expenses related to CHSAA, Inc., that the member incurred on its' behalf.

Procedures:

To receive reimbursement, the following requirements must be met:

1. Expenses must have been authorized in advance by the Board or later approved by the Board.
2. Expenses must have been incurred for goods and services purchased for CHSAA, Inc.
3. Expenses must be provided for in the budget as approved by the Executive Board.
4. With proper documentation, expenses may be authorized after the fact.
5. Email requests or postal mail requests, with proper receipts enclosed or attached are sent to the Treasurer for expense reimbursement.

Policy: Debit/Credit Cards - CHSAA, Inc., authorizes the use of debit/credit card for conducting its business as appropriate. The Executive Board shall have oversight of the debit/credit card use through the budget approval process.

Procedures:

1. A CHSAA, Inc., cardholder may use the debit/credit card only for official purposes directly related to the needs of CHSAA, Inc.
2. The Executive Board will authorize specific individuals to utilize a CHSAA, Inc., debit/credit card within the approved budget for such expenses.
3. Borrowing and establishing lines of credit in the name of CHSAA, Inc., will not be approved by the Executive Board.

Policy: Gift Acceptance - The CHSAA, Inc., will solicit and accept gifts that are consistent with its mission and that support its operations as well as charitable programs.

Purpose: To provide guidelines for the acceptance or non-acceptance of certain gifts to the Association.

Procedures:

1. Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, government agencies, or other entities without limitations.
2. In the course of its regular fundraising activities, the CHSAA, Inc., will accept donations of money, real property, stock, and in-kind services.
3. Due to certain liabilities they may pose, some gifts of real property, personal property or securities may only be accepted upon approval of the Board.
4. The Association will seek legal advice, if needed, on gifts with potential for controversy, conflict of interest, or that may be subject to environmental or regulatory concerns.
5. Gifts with the potential to compromise the values of the Association will not be accepted.
6. All decisions to solicit and/or accept potentially controversial gifts will be made by the Executive Board.

Policy: Good Governance - CHSAA, Inc. is committed to good governance policies for the Executive Board and committees that facilitate transparent and effective operations, commits to attend scheduled meetings, and to keep records as required by the policy on documents retention and destruction.

Purpose: To ensure that the Association is governed well by the Executive Board, and that the Board is prepared to address any operational challenges that may arise.

Procedures: The Executive Board and committees shall be guided by the following procedural checklist:

1. Convene Board meetings at least four (4) times a year, with one meeting during each quarter, and the Fall meeting serving as the Annual Meeting of the Board.
2. Notify the Board at a time required by the constitution and bylaws of all meetings including special meetings that may be called.
3. Governed by a simple majority vote of the quorum at any Board meeting to decide all questions except removal of Board members and officers, amendments to the bylaws, and articles of incorporation which requires a two-thirds majority vote of the quorum of the Board.
4. The Secretary will maintain Board minutes and minutes of committee meetings that are authorized to act on behalf of the Executive Board, in a permanent, fire-proof location or secure on-line server.
5. Using electronic and/or manual process, the elected secretary shall sign and date all Executive Board minutes after corrections are made and Board approval obtained and shall disseminate the minutes as appropriate. Regularity, notice of meetings, and meeting minutes shall be written to reflect both approvals and dissent on all items.
6. Committee chairs shall convene meetings as needed to do the committee's work and shall be responsible for recording and reporting committee deliberations to the Chair/President.
7. Records should be kept providing a written history of activities which may become useful in the event of legal actions, program analysis, decision clarification, and new member orientation.
8. The Board will review and approve an annual plan and budget at the last quarterly meeting prior to the start of the new fiscal year, receive the IRS Form 990-N (e-Postcard) by email, and ensure that all members are aware of their financial oversight responsibilities to CHSAA, Inc.
9. Disclose for public knowledge the most recently filed annual returns with the IRS, as well as application for tax exemption and related correspondence and attachments if requested to do so.
10. Obtain and maintain an Indemnity policy or directors' and officers' liability insurance to protect Executive Board members.
11. Annual review of a written policy, sign an annual conflict-of-interest statement and document in minutes of the Board meetings when the policy is invoked.
12. Execute the following written policies: Whistleblower Protection, document retention and destruction, gift acceptance policy to govern the receipt of "non-cash" gifts, such as gifts-in-kind, and unusual gifts such as land, vehicles, artwork, etc.
13. When the CHSAA, Inc., advances to the hiring of staff, the Board will approve the positions and any compensation and benefits package as applicable.

14. The President/Chair of the Board convenes all meetings of the Board, including on-line board discussions or canvassing the Board for decisions.
15. Robert's Rules of Order shall apply to all board meetings.

Policy: Training and Development - CHSAA, Inc., recognizes that in the operation of an effective nonprofit, Association leaders need to replenish their knowledge and acquire new skills to perform their fiduciary and other responsibilities to the organization.

Purpose: The purpose of the training and development policy is to improve efficiency and productivity, as well as seek new training mechanisms to improve professional development and success of the Association's programs and activities.

Procedures: The policy will be implemented by adherence to the checklist of activities listed below:

1. President/Chair with executive board input, identify areas for annual training of board, preferably in-house expertise, on-line resources, or outside pro-bono.
2. Annual training on organizational responsibilities, such as fiduciary duties, nonprofit governance, document retention and destruction, conflict resolution, whistleblower, conflict of interest, and other compliance issues.
3. General understanding of the Association's source and use of funds, such as developing the plan of work and annual budgets.
4. Understanding responsibility to be aware of federal and state filings, such as the IRS 990-N (e-Postcard).
5. Providing new executive board member orientation.
6. Developing and implementing charitable programs

CHSAA, INC., GOVERNING DOCUMENTS BY REFERENCE:

Articles of Incorporation

CHSAA, Inc., Constitution and Bylaws

Fiduciary Duties Training Document

Forms (IRS Form 990-N (e-Postcard), scholarship application package, membership, Constitution and Bylaws amendments, new officers' nominations, policies and procedures amendments, conflict of interest, TBD).

IRS 501c3 Certification

Maintenance of the Policies and Procedure Manual (See Policy and Procedures Committee functions)

Mission Statement (See Constitution and Bylaws)

CHSAA, Inc.'s Feeder and Soaring Schools

CHSAA, INC.'S FEEDER AND SOARING SCHOOLS

Feeder schools that fed students into Conetoe High School:

Acorn Hill Elementary School

Chinquapin Elementary School

Coakley Elementary School

Lawrence Elementary School

Mayo Elementary School

Roberson Elementary School

White's Chapel Elementary School

Soaring Schools to which underclass students, "The Mighty Eagles," soared after Conetoe High School closed in 1971:

North Edgecombe High School

North Pitt High School

Southwest Edgecombe High School

Tarboro High School

APPENDIX A

These records shall be kept either permanently or for the duration noted below.

Corporate records (permanent except where noted):

- Articles of Incorporation
- Board policies and resolutions.
- Annual reports to the secretary of state or attorney general
- Bylaws
- Contracts (after expiration) (7 years)
- Correspondence General (3 years)
- IRS Application (Form 1023 or 1023EZ)
- IRS Determination Letter and related correspondence
- State Sale Tax Exemption Letter
- Solicitation application and related materials
- Insurance Policies
- Board Meetings, board committee meetings and annual meetings of members
- Real estate mortgages, bills of sale
- Tax Returns

Accounting and Corporate tax records:

- Annual audits and year-end financial statements (permanent)
- IRS 990 Tax Returns (permanent)
- Depreciation schedules (permanent)
- Business Expense Records (7 years)
- General ledgers (7 years)
- IRS 1099s (7 years)
- Journal Entries (7 years)
- Invoices (7 years)
- Checks
- Invoices (7 years)

- Sales records – books (5 years)
- Petty cash vouchers (3 years)
- Cash receipts (3 years)
- Credit card receipts (3 years)

Bank Records:

- Check registry (7 years)
- bank deposit slips (7 years)
- bank statement and reconciliation (7 years)
- Electronic fund transfers documents (7 years)

Donor and Grant Records

- Donor records and acknowledgement letters (7 years)
- Grant applications and contracts (7 years after expiration)

Payroll and employment tax records, while not currently applicable, should be kept as follows:

- State unemployment tax records (permanent)
- payroll records (permanent)
- Garnishment records (7 years)
- Payroll tax returns (7 years)
- W-2 statements (7years)
- Employment tax records

Human resource or employment records, while not currently applicable, should be kept as follows:

- Employment 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)
- Background checks, drug tests results, driving records, and employment verifications (5 years)

- Resumes, employment application and related materials (including interview notes) for employees (4 years)
- Resumes, employment and applications and related materials (including interview notes) for applicant not hired (3 years)
- Timesheets, compensation history and job history (4 years after termination)
- Performance appraisal and disciplinary action records (4 years after termination)
- I-9 forms - (3 years after hire date or 1 year after employment ends, whichever is later)

Legal, insurance and safety records:

- Appraisals (permanent)
- Copyright registrations (permanent)
- Environmental studies (permanent)
- Insurance policies (permanent)
- Real estate documents (permanent)
- Stock and bond records (permanent)
- Trademark registrations (permanent)

Data Resources:

1. North Carolina Secretary of State, Chapter 55A Statute on Nonprofit Organizations
2. Internal Revenue Service Compliance Guide for Nonprofit Organizations
3. North Carolina Center for Nonprofits, Legal Compliance 2018 Checklist
4. National Council of Nonprofits (Good Governance Policies for Nonprofits; Document Retention Policies for Nonprofits; Whistleblower Protection Policy for Nonprofits)
5. National Service.gov, Resources, Policies and Procedures
6. Nonprofit Risk Management Center, Gift Acceptance Policy Template
7. Resources Worktable.com, Employee Training and Development Policy
8. MBI Consulting, Policies and Procedures Handbook
9. Missionbox.com, Document Retention for U.S. Nonprofits – A Simple Guide
10. Fiscal Management Assoc, LLC - Sample Policies and Procedures Manual for Nonprofit Organizations, (2012), FMA Institute
11. Smartfile.com (Blog), Nonprofit Document and Retention Policy 101
12. Bizmanual.com, Policy and Procedures, "What is the Difference Between Policies and Procedures?"

*Submitted by CHSAA, Inc.
Policies and Procedures Committee
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"The Mighty Eagle"