



## Our Policies

*Please click on each to be directed to that portion of the document.*

- [Our Diversity Policy](#)
- [Our Nonpartisan Policy](#)
- [Our Conflict of Interest Policy](#)
- [Coalitions](#)
- [Announcing Events Sponsored by Other Organizations](#)
- [Document Retention Policies](#)
- [Our Financial Administration Policy](#)

**League of Women Voters of Collier County and  
League of Women Voters of Collier County Education Fund**

**Diversity Policy**

The League of Women Voters, in both its values and practices, affirms its belief and commitment to diversity and pluralism, which means there shall be no barriers to participation in any activity of the League of Women Voters on the basis of gender, race, creed, age, sexual orientation, gender identity and expression, national origin, or disability.

The League of Women Voters recognizes that diverse perspectives are important and necessary for responsible and representative decision-making. The League of Women Voters subscribes to the belief that diversity and pluralism are fundamental to the values it upholds and that this inclusiveness enhances the organization's ability to respond more effectively to changing conditions and needs.

The League of Women Voters affirms its commitment to reflecting the diversity of America in its board, staff, and programs.

*Revised and adopted by the LWVCC Board of Directors, January 4, 2010.*

**League of Women Voters of Collier County and  
League of Women Voters of Collier County Education Fund**

**Nonpartisan Policy**

**Preamble**

The purpose of the League of Women Voters is to promote political responsibility through informed and active participation of citizens in government. The LWV is nonpartisan in that it does not support or oppose any political party or candidate; it is political in that it takes positions on selected governmental issues after member study and agreement.

The League recognizes the role of the political parties in our form of government and believes that participation in the activities of the political parties is an essential ingredient of citizen responsibility. While the League urges its members to be politically active, certain constraints are necessary in order to maintain the nonpartisanship of the organization. The Board of Directors of the League of Women Voters of Collier County has established the following guidelines.

**General Policies**

1. All statements made in the name of the League shall be cleared through the President or the President's designated representative(s).
2. League members (non-Board) are encouraged to run for office and participate actively in the party of their choice.
3. Discussion of candidates shall be avoided at all League meetings except in connection with Voter Service discussion of all candidates.
4. Other than invited speakers, no one may distribute materials at a League meeting without prior approval of the President. Campaigning politicians or their representatives cannot campaign or distribute campaign literature in League meetings, however, campaign items may be worn, except by Board members, at League meetings.
5. Only petitions approved by the Board may be circulated at League meetings.

6. Once League (local, state or national) takes a position on an issue, members may not identify themselves as League members when publicly expressing an opinion that is in opposition to a League position.
7. Members representing the League in the community should be sensitive to their responsibilities. When acting in the public as League representatives, members must not allow partisanship to be discernable. These members should be fully aware of League positions.
8. Members may serve on governmental committees at their own discretion. If the appointment is League-related, the appointee should be fully aware of the League positions as they relate to the committee's responsibilities.
9. Members in the leadership roles at committee and other public meetings have the responsibility to ensure the nonpartisanship of the meeting and its environment.
10. The membership directory shall not be used by members for other than League business.
11. To avoid misunderstanding, if a situation is not clearly defined and regulated under this policy, a League member shall seek Board advice.

### **Board Members**

1. The Board has the responsibility of maintaining the fact of the nonpartisanship of the organization.
2. If a Board member plans to engage in political activity, that member must seek a Board decision as to whether the activity would affect the community's perception of the League's nonpartisanship.
3. The President and Voter Service Director may not take an active, visible role in a campaign for a political candidate or for a non-League issue.
4. A Board member shall resign from the Board before publicly declaring candidacy for elective office.
5. During his/her term of office, a Board member **MUST NOT** give/sponsor candidate coffees or other fundraising parties or events; permit his/her name to appear in any

media endorsement ad; hand out or display campaign literature; act as campaign manager or treasurer for a candidate; or hold office in a political party.

6. A Board Member other than the President and Voter Service Director may make financial contributions to political parties and candidates in national (other than the U.S. House of Representatives) and statewide elections.
7. A Board member MAY:
  - Attend political meetings, but keep a low profile.
  - Accept appointments to Advisory Boards.
  - Participate or hold office in other community organizations, as long as those organizations do not actively promote candidates. It must be clarified whether she/he is serving as an individual or as a representative of the League. If participating as a League representative, she/he will be expected to adhere to established LWV positions, if applicable.
  - Express publicly through letters to the editor, etc. personal views on non-League issues.
8. The political activities of a spouse or relative of a Board member are to be considered as separate and distinct from the activities of the Board member.

This nonpartisan political policy applies to all elections - partisan and nonpartisan.

*Revised and adopted by the LWVCC Board of Directors, January 4, 2010.*

League of Women Voters of Collier County and  
League of Women Voters of Collier County Education Fund  
Conflict of Interest Policy

**Background**

According to the League of Women Voters of the United States, “The League’s overall image and credibility in the community may be affected if conflict of interest issues arise. Therefore, Leagues should adopt a conflict of interest policy related to board members’ paid employment, service on other boards (including League boards at other levels), personal lobbying, etc. Generally, a board member, as a private individual, may serve on the board of a non-League organization or corporation—but should notify the League board of the appointment; League titles should be listed for identification purposes only.”

**Policy**

This policy only addresses financial conflicts of interest and extends to Board members only. The following policies shall be reviewed and adopted at the first Board of Directors meeting of the newly elected Board.

- Board members must disclose in writing all organizations with which they serve on the board or as paid staff.
- Board members must disclose in writing paid employment and compensated lobbying.
- Whenever there is a potential conflict of interest, the party involved is responsible for raising the possibility to the President and asking for Board guidance.
- At any meeting where there is a potential conflict of interest agenda item, this conflict of interest policy should be reiterated by the President.
- The Board will determine whether the party involved may participate in discussion.
- If it is determined that there is a conflict of interest, the party involved will not count towards a quorum on this item, and must leave the room when a vote is taken.

*Adopted by the Board of the League of Women Voters of Collier County and the Board of the League of Women Voters of Collier County Education Fund, March 1, 2010.*

# POLICIES AND PROCEDURES ALL BOARD MEMBERS

## I. LWVCC Participation in Coalitions (approved December 1, 2010)

### A. Approval

1. The Board (or the Executive Committee, when timing is critical) must explicitly approve LWVCC's membership in all formal coalitions and partnerships as well as League positions on the board/advisory board of organizations. Formal coalitions are those that have permission to use the League name. (The Conflict of Interest Policy also requires that LWVCC Board members advise the Board of the acceptance of a position on the board/advisory board of another organization.)
2. In the case of informal coalitions or meetings, the LWVCC board must be informed at its next meeting whenever the LWVCC begins participating in such a group on a regular basis.

### B. Considerations for Board approval to join a formal coalition or attend meetings of informal groups on a regular basis:

1. Who is requesting/recommending the relationship?
2. How will the group's activities benefit the LWVCC's efforts to achieve its advocacy, educational, and/or organizational goals?
3. Do the group's major goals and issues mesh with LWVUS, LWVFL and LWVCC program, positions and priorities? There need not be a League position on every issue with which the group is concerned, but the aims of the group must not conflict with LWV positions.
4. Who are the organizational members of the group and can the LWVCC work with them effectively?
5. Does the LWVCC have confidence in the leadership of the group?
6. Are the goals and activities of the formal coalition as a whole nonpartisan? As evidence of the group's nonpartisanship, very few, if any, organizational members of the group endorse candidates and if they do, it cannot be until after the co-sponsored event.
7. What are the resource demands/needs (including volunteer time and direct and in-kind expenses) involved in working with the group?

### C. Advisement of participation - Formal coalitions shall be advised in writing of the criteria for LWVCC participation.

### D. LWVCC representatives to formal coalitions shall be appointed by the president and shall have the following responsibilities:

1. Attend all coalition meetings and submit committee reports (See Committee Report P&P) monthly from Oct.-March.
2. Bring any change(s) in the goals of the organization to the LWVCC Board for ratification.
3. Advise the LWVCC Board if a decision is reached that conflicts with a League position.

4. Advise the Board by January 15 of any budget implications for the following year.
5. Make a recommendation to the LWVCC Board by September 15 as to whether the relationship should continue.
6. Attend the October Board meeting to answer questions regarding the recommendation.

E. Annual review and re-approval

In October each year, the board shall review the list of formal coalitions to determine whether continuation should be approved. All formal coalitions on which the LWVCC is represented shall be included.

F. Communication with formal coalitions

Copies of all correspondence between the LWVCC Board and the formal coalition are filed with the Secretary.



**LEAGUE OF WOMEN VOTERS®  
OF COLLIER COUNTY**

**SAMPLE**

Date

\_\_\_\_\_ Coalition Coordinator\*

Address

Re: Joining the \_\_\_\_\_ Coalition

The League of Women Voters of Collier County is pleased to be able to join with the \_\_\_\_\_ Coalition in its efforts to (statement of coalition's purpose). Our policies regarding coalition participation are attached.

Our representative to the coalition, (include name, telephone and email address), will keep the League informed of coalition activities . Please include (him/her) on your mailing list for all meeting announcements.

We look forward to working with the \_\_\_\_\_ Coalition.

Sincerely,

\_\_\_\_\_, President  
League of Women Voters of Collier County

Cc: (League Rep.)

Attachment:

1. The League of Women Voters is strictly nonpartisan and does not endorse political parties or candidates. If a Coalition in any way endorses a candidate or a party at some future time (or prior to the event for short term projects), the League will respectfully withdraw at that time.
2. If a decision is reached by the Coalition that conflicts with a League position, the League reserves the right to issue an opposing statement and/or to withdraw from participation.
3. Written approval of the League of Women Voters of Collier County is required before the League's name is used on statements, letters, press releases, publications or other materials.

**League of Women Voters of Collier County**  
**Guidelines for Announcing Events/Activities Sponsored by Other Organizations**

If a member is being honored by a nonprofit, even if the event is a fundraiser, LWVCC may announce this fact to its membership. A contact person may be designated to coordinate those who are interested in participating. The board agreed that it would be best for this contact person to NOT be the current president.

Individual committee chairs and committee members are also permitted to share appropriate announcements with their committees pertaining to the focus of the committees.

**MOTION to approve the policy as amended was unanimously approved** by the LWVCC Board of Directors, April 6, 2011.

LEAGUE OF WOMEN VOTERS OF COLLIER COUNTY  
DOCUMENT RETENTION & DESTRUCTION POLICY

- I. Administration
  - a. Articles of Incorporation
    - i. Hard copy
    - ii. Retain permanently
    - iii. Backup disk for permanent storage
  - b. Amended Bylaws
    - i. Hard and electronic copy
    - ii. Retain permanently
  - c. IRS
    - i. IRS Determination Letter and application for exemption
      - 1. Hard copy only
      - 2. Retain permanently
      - 3. Backup disk for permanent storage
    - ii. Tax Returns
      - 1. Hard copy – retain for seven years
  - d. Financial Records
    - i. Treasurer’s Year-end Report – electronic copy and hard copy, retain permanently
    - ii. Treasurer’s Periodic Reports – electronic copy and hard copy, retain for three years
    - iii. Computer QuickBooks files on computer – retain permanently
    - iv. Bank statements, canceled checks and related material – retain for seven years
    - v. Deposit books, if not electronic – retain for one year
    - vi. IRS 1099 – retain for seven years
    - vii. Consulting Letter of Agreement – retain for duration of consultant
  - e. Policies
    - i. Copy on website or current versions
  - f. Correspondence
    - i. Maintain hard copy file or correspondence received and sent by the president – retain for three years
    - ii. Scan received hard copy into PC and backup disk for permanent storage
    - iii. Retain relevant emails and letters from president on disk for seven years
  - g. Insurance Policies
    - i. Save and retain all prior policies for four years
- II. Board
  - a. Board of Directors
    - i. Board Meeting Minutes
      - 1. Hard copy, signed by secretary – retain permanently
      - 2. Electronic copies saved and backed up – retain permanently
      - 3. Board packets saved as hard copy – retain one year
      - 4. Board packets saved as electronic copy – retain permanently
  - b. Committee
    - i. Executive Committee Meeting Minutes
      - 1. Hard copy, signed by secretary – retain permanently
      - 2. Electronic copies saved and backed up – retain permanently
      - 3. Board packets saved as hard copy – retain one year
      - 4. Board packets saved as electronic copy – retain permanently
- III. Publications
  - a. Printed Directories
    - i. Past directories retained as an electronic file – retain permanently
  - b. Printed/Electronic Newsletters, organizational invitations and historical information
    - i. Prior years – retain hard copies

# FINANCIAL ADMINISTRATION POLICY

## TREASURER'S RESPONSIBILITIES

The Treasurer shall:

- have the care and custody of all the funds and securities of the League of Women Voters of Collier County;
- shall deposit said funds in the name of LWVCC in such bank or trust company as the Directors may elect;
- shall, when duly authorized by the Board of Directors, sign and execute all contracts in the name of LWVCC, when countersigned by the President;
- shall also sign all checks, drafts, notes, and orders for the payment of money;
- shall, upon reasonable notice make available the financial records and accounts of LWVCC during ordinary business hours; and,
- shall, at the end of each fiscal year, present an annual report to the Board setting forth in full the financial condition of LWVCC and its results of operations and cash flows.”

In accordance with the **LWVCC Bylaws ARTICLE VI Finance Administration**, the following sections are incorporated into the Policy.

**Section 1.** Fiscal Year: The fiscal year of the LWVCC shall commence on the first day of April each year.

**Section 2.** Dues: Annual dues may be automatically adjusted whenever there is a change in state or national dues. The amount for local use shall be set by members at the annual meeting. Dues for student members, for a second individual or family member who shares the same household, persons under 18 years of age, noncitizens, and members of other Leagues who are seasonal attendees of the LWVCC shall be one half of the regular member's dues.

**Section 3:** Budget: A budget for the ensuing year shall be submitted by the Board of Directors to the annual meeting for adoption. The budget shall include support for the work of the League as a whole.

In order to carry out the financial administration as stated above, the duties and responsibility are as specified below:

1. Manages money and keeps records in compliance with all applicable laws and regulations and in keeping with generally accepted accounting procedures.
2. Collects and disburses all LWVCC funds as directed by the board, allocating funds to budget categories and determining proper allocation to the Education Fund and the General Fund.
3. Deposits all funds to LWVCC established bank accounts and oversees authorizations for check signers as approved by the Board of Directors..
4. Reconciles bank statements to financial reports monthly.
5. Makes periodic reports to the board on the LWVCC's financial status as requested by the board (at least quarterly).

6. Closes books at the end of the fiscal year and provides records for review to board-designated person.
7. Prepares financial report for Annual Membership Meeting.
8. Serves as Chair of the Finance Committee.
9. Corresponds with insurance agents and files necessary information to renew policies as approved by the board.
10. Cooperates with the membership chair to file accurate updated member list on January 31 with state and national Leagues to determine dues obligations for July 1<sup>st</sup>; and to accomplish that cooperation, assists the membership chair in maintaining an up-to-date membership list.
11. Cooperate with designated person to see that all contributions are acknowledged.
12. Files all required state and national forms in a timely manner, including, but not limited to:
  - a. State corporate annual reports;
  - b. IRS Form 990 for Education Fund;
  - c. State Registration for authority to solicit funds for 501(c)(3) Education Fund (and General Fund if required).
13. Forwards per-member payments (PMP) to the LWVUS and LWVFL in a timely manner.
14. Ensures that LWVCC maintains financial records for the periods required by law.
15. Maintains records and procedures in an organized manner to turnover to the newly-elected treasurer.
16. Participates in board discussion and votes on motions.

Approved by LWVCC Board of Directors: February 29, 2012

## **LWVCC EXPENSE REIMBURSEMENT PROCEDURE**

**Purpose:** The LWVCC Board of Directors recognizes that the board members, officers, and committee chairs may be required to incur expense from time to time to conduct the business of the League. The purpose of this policy is to ensure that (a) adequate costs controls are in place, (b) expenditures are appropriate; and (c) a uniform and consistent approach exists for the timely reimbursement of authorized expenses.

It is the policy of LWVCC to reimburse expenses that are reasonable and necessary, as well as within the approved budget for the fiscal year, and for which receipts are provided. Required forms are available from the treasurer.

**Approved Expenses:** Bills with the necessary document entitled “League of Women Voters of Collier County Request for Reimbursement” shall be submitted to the appropriate director/committee chair for submission to the treasurer. In instances of expenditures or reimbursements over \$2,000, the resulting check shall have two authorized signatures.

In instances where an individual wishes to have their expenditures identified as a contribution to LWVCC rather than a reimbursement, the LWVCC appropriate documentation is the “League of Women Voters of Collier County Record of Like-Kind Donations” and should be submitted to the treasurer for recording.

Approved by LWVCC Board of Directors: February 29, 2012

# **LEAGUE OF WOMEN VOTERS INTERNAL CONTROL POLICY**

## **Financial Procedures**

1. LWVCC maintains a checking account at Fifth Third Bank, Naples, FL. In addition, if funds permit, LWVCC will place funds in certificates of deposit at various local banks.
2. Bank statements are received at Post Office Box 9863, Naples, FL 34101.
3. A volunteer retrieves the mail and distributes all mail to the intended addressees by US Postal Service or by hand-delivery within a ten-day period after its receipt. The volunteer will maintain a list of mail received regarding financial issues and monthly lunch reservations for future audit purposes.
4. Bank statements are forwarded to the Treasurer and are reconciled within seven days of receipt in the Quick Books Pro electronic accounting program.
5. Each month the Treasurer provides the board with a balance sheet and the prior month's income budget-to-actual report, and an explanation of any significant variances if such exist.
6. Check stock and deposit slip books are kept in a file cabinet at the Treasurer's home.
7. The President, Treasurer and Assistant Treasurer shall have banking/check signing authority. All checks of \$2,000 or greater will require two signatures.. Cash shall be counted and prepared for deposit by at least two people.
8. After the Treasurer's books are closed at the end of the fiscal year of each year, an annual audit shall be conducted by the Audit Committee appointed by the President of LWVCC. It is recommended that one member be a professional in accounting. The audit committee, in addition to testing the integrity of the reported results, is charged with checking the timeliness and orderliness of the processes. The Treasurer may attend the audit if so requested by the audit committee.

## **Invoice Procedures**

1. All invoices are received at the Post Office box referenced above by a volunteer who forwards them to the Treasurer via post office mail within ten days of its receipt at the PO Box.
2. Invoices are received and reviewed by the Treasurer. If there are no questions or concerns, that invoice is paid through the Quick Books Pro accounting program. If there are questions or concerns, the Treasurer contacts the responsible officer for a resolution before paying the invoice.

3. Requests for reimbursement must be accompanied by a signed "League of Women Voters of Collier County Request for Reimbursement" form.
4. Checks are prepared using Quick Books Pro on three-part forms.
5. Any of the designated signers by the board may sign checks for amounts under \$2,000, after matching with supporting documentation and initialing the attached original invoice evidencing this review.
6. Checks of \$2,000 and over, with supporting documentation, are to be signed by two authorized signers.
7. Signed checks are mailed by the Treasurer no later than the day after they were signed.
8. The payment-record portion of the check is attached to the bill and filed for review upon request and for audit.
9. Upon receipt, checks received by the Treasurer are immediately stamped with LWVCC endorsement and stored in a file cabinet in the home of the Treasurer until deposited at the Fifth Third Bank within one week of receipt, or if deposits exceed \$1,000, no later than the first day following receipt.

Approved by LWVCC Board of Directors: February 29, 2012



## **JOB DESCRIPTION FINANCE COMMITTEE POLICY**

**In accordance with LWVCC Bylaws ARTICLE VI Finance Administration, Section 4**, the following is incorporated into this Policy.

**Section 4. Finance Committee:** A finance committee shall be appointed by the Board of Directors. The proposed budget shall be sent to all members at least one (1) week before the annual meeting. The treasurer shall serve as the Chair of the finance committee.

The following are the duties and responsibilities of the LWVCC Finance Committee:

1. Oversees organization financial planning.
2. Monitors that adequate funds are available for the plan.
3. Safeguard organization assets.
4. Drafts organization fiscal policies.
5. Ensures that the board received accurate and complete information.
6. Helps the rest of the board understand financial statements and the general financial situation of the organization.
7. Makes sure that federal, state, and local reporting takes place in a timely manner.

Approved by LWVCC Board of Directors: February 29, 2012

~~[The Finance Committee believes that this document belongs to the President's duties as it is her duty to appoint the Audit Committee. However, it was felt by the Committee that it was appropriate for it to draft a proposed policy]~~

## ~~AUDIT COMMITTEE POLICY~~

~~[This is not a duty of the Treasurer; however,.]~~

~~The LWVCC shall provide for such audit and control of its funds as are necessary for their safekeeping and complete accounting. No indebtedness in excess of \$100 over amounts provided for in the budget shall be incurred by the LWVCC except upon the recommendation of the board of directors. The Treasurer shall be present at any audit as a resource for Audit Committee in auditing the fiscal year's books, if the committee so desires.~~

~~After the Treasurer's books are closed at the end of the fiscal year of each year, those books shall be audited by the Audit Committee appointed by the President of LWVCC. It is recommended that one member be a professional in accounting.~~

~~The audit committee in addition to testing the integrity of the reported results is charged with checking the timeliness and orderliness of our processes.~~

~~Created January 12, 2012~~

~~Approved by LWVCC Board of Directors: TBD~~

~~Moved to #8 of Internal Controls Policy~~