



# **North Georgia Knitting Guild Policies & Procedures Revised & Approved – November 15, 2018**

## **GENERAL INFORMATION – IRS CLASSIFICATION & PURPOSE**

The scope and purpose of the North Georgia Knitting Guild of The Knitting Guild Association, as well as its IRS classification, are as specified in Article I of its currently effective AMENDED AND RESTATED BYLAWS. Each Board member should familiarize themselves with that document in order to appropriately carry out the duties of the position that they hold.

The purpose of this document—North Georgia Knitting Guild Policies and Procedures—is to provide a more detailed definition of the duties and responsibilities of each Officer and Standing Committee Chair than is included in the Bylaws.

## **ORGANIZATION**

The organizational structure of the North Georgia Knitting Guild consists of an Executive Board, several Standing Committees, and one or more Special Committees, drafted as required by the Board.

### ***Executive Board***

The NGKG Executive Board is made up of the following elected Officers, each expected to attend a minimum of 60 percent of scheduled Board meetings:

- A. President
- B. 1<sup>st</sup> Vice President
- C. Vice President - Programs
- D. Vice President - Workshops
- E. VP Communications & Marketing
- F. Vice President - Membership
- G. Secretary
- H. Treasurer
- I. Director of Special Events

## **DUTIES AND RESPONSIBILITIES OF OFFICERS**

### **A. President**

- Presides at Board and General meetings.
- Prepares the monthly agenda for the Board meeting and regular meeting with input from other Board members.
- With the advice and consent of the Executive Board, appoints Standing Committee Chairpersons from among members in good standing.
- Ensures that the agreed-upon funding reserve is available in NGKG combined bank accounts at the end of each calendar year. See 'Treasurer' section for calculation.



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- The Knitting Guild Association (TKGA) requires that the President of affiliate guilds be members of TKGA.
- Serves as a point of contact with other organizations
- Has back-up (emergency) access to bank account.
- Maintains the Guild back-up flash drive and/or other digital media selected by the Board.
- Updates the Policies and Procedures, distributes them to the Board, and ensures they come to a vote at a Board meeting.
- Delegates Post Office box key to two Board members who will check the mail weekly.
- Has password to check the GoDaddy workspace e-mail box  
ngkgpresident@northgeorgiaknittingguild.com on a regular basis. Location is  
<https://login.secureserver.net/index.php?ci=48887&app=wbe>
- Updates needletravel.com ([http://www.needletravel.com/verify\\_guild/2209](http://www.needletravel.com/verify_guild/2209)) with our latest Guild contact information.
- Oversees transition of Boards, including providing an updated sheet of Board contacts and updating the file containing Board history.
- Drafts Special Committees (see Audit and Nominating, below).
- Maintains Guild inventory.
- Point of contact for communications with the Woodstock Community Church for the following:
  - Room Set up
  - Requests for Space usage
  - Inclement weather cancellations or changes
- Ensures that each task or event identified below is accomplished in the specified timeframe:
  - January – Annual Budget Meeting; Dir.-Special Events designates months for Annual Auction and Annual Competition
  - January – Transition Signatories for bank accounts, being sure to retain Debit Card
  - January – President Renews Registration with the Georgia Secretary of State and updates names of Officers on File
  - January – Treasurer pays premium for renewal of Guild’s liability insurance
  - January – Secretary Renews Guild Membership with TGKA; President must join or renew as well
  - January – Assign Audit Committee (Board members who served during the year being audited are not eligible to serve on this Special Committee)
  - January – President collects inventory from each Board members
  - March – Audit Committee Report presented to the General Membership
  - May – Treasurer must file Federal and State Income Tax Returns by the 15<sup>th</sup>
  - August – Assign Nominating Committee
  - October – Nominating Committee presents slate of candidates to membership
  - November – Directs Treasurer to write the check for the facility usage donation to the facility in use for the year. This is done via an email from the President’s email account.
  - November – Annual Election of Officers; Ask Board for nominations for Volunteer of the Year to be awarded at Holiday Party in December; Directs outgoing and incoming Board members to begin transition process.
  - December – Holiday Party



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### **B. 1st Vice President**

- Serves side-by-side with the President to prepare for the position of President in the following year.
- Conducts Board and General Meetings in the absence of the President.
- Takes responsibility for, and performs those tasks assigned by, and mutually agreed upon with, the President.
- Maintains control of the PayPal card swiper device.

### **C. VP Programs**

- Schedules monthly programs, coordinating with the Director of Special Events and Hospitality Chair to accommodate the Guild's annual Member Competition, Auction, and Holiday Party.
- Serves as point of contact for program presenters, ensuring that Non-Member Presenters are provided with the NORTH GEORGIA KNITTING GUILD PROGRAM PRESENTATION form for completion at the time that they agree to present to the Guild. This form must be completed by the presenter and returned to the VP Programs far enough in advance of the meeting to ensure proper room set-up and availability and set-up of the Guild's audio-visual equipment, if required.
- In 2010, the Board approved payment of a \$75 honorarium for program presenters from outside the Guild. A higher payment must be approved by the Board at the time that the program is scheduled, and will be on a case-by-case basis. Reimbursements may be paid to Guild members to cover printing costs for handouts or other expenses, but the programs presented by members are done at no charge.
- Submits "Request for Speaker Fee" form to Treasurer in the amount of the currently effective honorarium.
- If required by the presenter, retrieves the Guild's audio-visual equipment from the storage facility, transports it to the meeting location, and sets-up the equipment. If unable to do so, must coordinate with another Board member to perform this task.
- Coordinates with President for communicating the set-up of the meeting room to the church and arrives early to assist with the room set-up.
- Provides VP of Communication & Marketing with information that can be used to publicize upcoming programs. This must be provided in two distinct formats: 1) Brief summary of each month for the annual schedule posted on the NGKG website; and 2) More detailed/informative write-up for the current month to be included in the newsletter. Creates events in both Facebook groups with information for each month's meeting. If a meeting is intended for members only (i.e., holiday party), the event should only be posted in the private Facebook group.

### **D. VP Workshops**

- Plan and organize mini-workshops.
  - Mini-workshops are taught by members and held in members' homes.
  - Instructors have the option of being paid \$10.00 per person.
  - Fee is \$15 for Members and \$20 for non-members.
  - Mini-workshops are open only to members until two weeks before the workshops. They are then open to non-members at the rate stated above.



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- If a non-member is interested in a workshop, their name will be put on a wait list and they will be notified two weeks prior to the workshop if there are any openings available.
- All workshop fees must be paid no later than one week (7 days) prior to the workshop date to confirm participant's place in the workshop. Places will not be held for a participant until payment is received.
- Participants may cancel their participation in a Workshop, but no refunds will be issued when cancelled within one week (7 days) of the workshop date.
- When workshops are hosted in the home of a member, that member may take the workshop for free. If instructor is also hostess, they may apply \$15 per occurrence to another workshop. For example, if there is a two-part workshop and both parts are hosted by the instructor, then instructor may take two \$15 workshops at no charge.
- Instructors will be compensated based on the number of paid registrants as of the workshop date.
- Instructors are responsible for printing and providing handouts for workshops. If the handout is lengthy, the instructor should make a shorter one for printing and may email out the extended handout just before or just after the workshop.
- Plan and organize major workshops, coordinating with the Director of Special Events.
  - All presenter fees should be agreed upon before scheduling the workshop.
  - Registration must cover the cost of the presenter, including any travel or associated fees, refreshments, meeting room rental, supplies, etc.
  - Goal is to plan each event as far in advance as possible, get it on the calendar and to promote it as much as possible in the Guild newsletter, email blasts, at the Guild meetings and on Facebook and Ravelry. VP of Workshops should send updated info each month about upcoming workshops to the Webmaster for inclusion on the NGKG website and Ravelry page.
- May be asked by Director of Special Events to assist with Beat the Heat should workshops be included in the agenda.

#### **E. VP Communications & Marketing**

This Executive Board office has responsibility for the following tasks, which—at the discretion of the VP Communications & Marketing, and with the advice and consent of the Board—may be relegated to one or more committee members for their performance.

##### **Web Design**

- Maintains Guild website, especially keeping upcoming meetings/programs and workshops/events updated.
- Updates e-mail aliases.
- Maintains Guild communications on Ravelry. The VP Communication & Marketing may recruit other members to assist as administrators or moderators on our Ravelry group as necessary.
- Here is the piece of script to cut and paste into a Ravelry board post:



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## Month Meeting -- Month Day, Year ##

\*\*Program Title\*\*

Program Description.

## \*\*Meetings\*\* ##

Our meetings are on the third Thursday of every month. We hold a "meet and greet" beginning at 6:00pm and the meeting begins officially at 6:30pm at [Woodstock Community Church] [1] in the Community Room/Gym at [237 Rope Mill Road, Woodstock GA 30188] [2].  
[1]: <http://www.wcchurch.org/>

[2]:

<https://www.google.com/maps/place/237+Rope+Mill+Rd,+Woodstock,+GA+30188/@34.1104421,-84.5278304,17z/data=!3m1!4b1!4m2!3m1!1s0x88f56bf99a63006b:0x76e2b88937a59b1b?hl=en>

### **Newsletter and Advertising**

- Compiles information from Board and membership to create monthly newsletters.
- Sends a hard copy of the newsletter to any member who does not have e-mail or who requests a hard copy.
- Submit newsletters to the President or other designated member to proofread prior to distribution.

### **F. VP Membership – See Attachment A for Operational Guidelines**

- Serves as point of contact for potential members.
- Processes new and renewal memberships.
- Maintains the document tracking new and renewing members.
- Provides renewal reminders for inclusion in the November and December newsletters.
- Completes cash/check received forms for dues and submits them to Treasurer.
- Reviews and revises Membership Form each autumn and provides to the VP-Communications & Marketing to post on the Guild website.
- Coordinates activities (e.g., mentoring by Board or other experienced Guild members) to enhance new members' feelings of inclusion and encourage their participation in Guild events.
- Produces Guild membership directory each spring. Verifies contact information with individual members prior to publication.
- Prepares membership packets and distributes them at the monthly meeting. New member packets include: welcome letter/**email**, event calendar, membership card, membership directory, and name tag.
- Provides information about NGKG website and how to access information.
- Shares membership information with VP-Communications & Marketing for inclusion in website and newsletter; Shop Liaison; Workshops and Hospitality, as needed.
- Membership dues are payable no later than March 31<sup>st</sup> of each year in order to be included in the Directory.



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- The VP Membership should send out reminders after the January meeting. Non-renewing members should not attend regular monthly meetings, workshops, special events, or be listed in the Guild Directory.
- Maintains a list of member birthdays. Informs newsletter of upcoming birthdays.
- Prepares monthly meeting sign-in sheets for current members and visitors.
- Performs greeting duties for the monthly General Meeting.
- Ensures that members check their names on the sign-in sheet, and visitors sign-in on the Visitor Sheet.
- Provides Membership Forms for visitors to complete, or to take with them if they have not yet decided to join the Guild.
- Verifies visitor attendance complies with Guild guidelines. Guests may attend up to 2 complimentary meetings prior to joining the Guild.
- Orders magnetic name tags.
- Scholarships for membership may be donated by another individual in the Guild.
- Free membership may be given by agreement of a majority of the Board members in the event of contests (puzzle, knitting, etc.).
- Adds members to public and private (members only) Facebook pages as requested by the member.
- Reviews the member list for the private (members only) Facebook page to remove any members who are no longer in good standing. This should be done after the deadline for renewal has been reached. Once a member has renewed their membership, they can be added to the Facebook page again should they request it.

#### **G. Secretary**

- In January, renew Guild membership with TKGA (TKGA.org) and provide an updated roster of officers for the coming year via email to Info@TKGA.org.
- Records the minutes of every Board and General meeting, submits the typed documents to the Board for review and approval by majority vote, and retains the approved documents.
- If the Secretary is unable to attend a scheduled meeting, it is the Secretary's responsibility to ensure that another Board member commits to recording the minutes in their absence.
- Stores the "Legal File" notebook of the Guild's important papers; i.e., insurance policies, tax returns, annual Registration with the Secretary of State, contracts, etc.
- Sends cards to members on behalf of the Guild for births, death of an immediate family member, and to member's family in the event of the death of a member.

#### **H. Treasurer**

Has primary access to Guild funds.

Makes deposits and writes checks, and retains the Guild's Debit Card.

Has responsibility of the Guild's PayPal account, which consists of:

Mapping the account to the Guild's current checking account.

Transferring funds from PayPal to the bank on a regular basis and appropriately documenting the transfer deposits as instructed in the Treasurer's notebook.

Including balances not yet transferred from PayPal at month-end in reports to the membership via COMMON THREADS. The amount should be identified as residing in PayPal. For consistency with NGKG



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internal controls regarding the separation of collection vs. deposit of Guild funds, the Treasurer should **NOT** be responsible for processing payments via the card swipe tool.

Keeps complete, reconciled, easily audited, financial records using the Guild's laptop computer, QuickBooks software, and the established Chart of Accounts.

Provides all relevant records and documents and answers questions as required by the Audit Committee in the performance of their duties.

Ensures that the agreed-upon funding reserve will be available in NGKG combined bank accounts at the end of each calendar year. Reserve = 1<sup>st</sup> Quarter Expenses (based upon current year actuals & known price increases)

PLUS bank-required SAVINGS minimum

PLUS 20% of the sum of the first two items

Treasurer will notify the Board as soon as known that the ending balance may not meet this minimum.

Generates monthly reports to the Board and General Membership.

Reports to the Board on actual expenses and revenue in comparison to the annual budget.

Provides to the VP of Communications & Marketing the Guild checking and savings account balances for reporting to the membership via the newsletter.

Ensures that the Guild's liability insurance with Nationwide is renewed and paid promptly on its due date in mid-January, and that the annual budget includes the correct/current premium amount.

Contact is Kris D. Rogers & Associates, Inc., telephone 770-926-3880. The address is 635 Molly Lane, Ste. 210, Woodstock, GA 30189

An invoice should be received in the Guild's PO Box in advance of the due date Files the Federal and State taxes by May 15<sup>th</sup> of each year

Gross receipts normally \$50,000 or less - electronically submit Form 990-N, also known as the e-*Postcard*

Gross receipts normally less than \$200,000 - Form 990-EZ

Gross receipts normally more than \$200,000 - Form 990

Issues checks for invoices of regular, budgeted expenses included in the approved annual budget.

Issues checks for purchases on behalf of the Guild, which will be on a reimbursement basis.

Each guild purchase should be on a separate receipt and should not include any personal purchases

A properly completed and approved 'Expense Reimbursement Form' must be submitted by the purchaser for each reimbursement request

If the president is requesting reimbursement, the Reimbursement Form may be approved by the 1<sup>st</sup> Vice President and any other member of the Executive Board

If the Treasurer is requesting reimbursement, the Reimbursement Form may be approved by the 1<sup>st</sup> Vice President and any other member of the Executive Board, and the check must be issued by the President.

Checks written from the Guild should be presented for payment no more than 30 days from date written

**Insufficient Funds Check Policy (adopted 2012)** - If a member or would-be member submits a check that is returned for insufficient funds, the response from the guild would be the following, in order:

- **1st offense:** Treasurer sends a letter to the member or would-be member, indicating the check did not clear and that to be a member in good standing in NGKG, both the check and the associated fees need to be remunerated. This matter should be handled as privately as possible, although the Treasurer may need to inform the appropriate involved board member (such as Membership or Workshops).



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- **2nd offense:** Treasurer--together with the appropriate board member--should send a letter similar to the first, requesting remuneration for both the amount of the check and the fees, but only in cash or certified funds. Additionally, the letter should notify this member that s/he would need to conduct all financial business with NGKG on a cash-only or certified funds-only basis for five (5) years. Any board members who might be collecting funds would need to be made aware that this member is on a cash-only or certified funds-only basis.
- **3rd offense:** Should a third offense occur, in addition to the request for remuneration, the member would be on a cash-only or certified funds-only basis in perpetuity. The Treasurer should maintain a list of anyone not permitted to write checks to NGKG. While that list should be kept as confidential as possible, it will need to be shared with anyone who might be taking money (such as Workshops and Membership).

### **I. Director of Special Events**

Plan and organize, in coordination with other Officers and/or Committee Chairs as noted, the following events—as well as others that may be added to the schedule during the annual budget meeting in January:

- Non-Guild Festivals or Events
  - Completes and submits paperwork to event organizers for the NGKG booth
    - Enlists and instructs volunteers who will staff the Guild's booth
    - Oversees storage of booth materials and equipment
    - Coordinates the schedule with VP-Programs
    - Oversees storage of competition materials
    - Assigns volunteers to assist during the Competition
  - Provides report of results for the minutes, historian, and newsletter
    - Works with VP-Workshops to plan program including mini-workshops, craft table, and fashion show
    - Ensures event is properly promoted
    - Coordinates with the President on room set up for room(s) being used.
    - Assigns volunteers as needed for activities during the Retreat
- Annual Competition
- Annual auction
  - Coordinates the schedule with VP-Programs.
  - Coordinates with the President on room set up for room(s) being used.
  - Enlists and assigns volunteers to assist, including the auctioneer
  - Oversees storage and organization of auction donations
  - Provides Auction results for minutes, historian, and newsletter
- Informs the membership—both at monthly general meetings and via newsletter submissions—of interesting knitting or fiber-related events occurring in the area

### **Standing Committees**

The Standing Committees of the NGKG consist of those listed below. The Chairpersons of each are expected to attend scheduled Board meetings if requested to do so by the President, or when issues arise for which their Committee requires the advice or consent of the Executive Board.





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- A. Shop Liaison
- B. Hospitality
- C. Community Service & Charity (Hands to Hearts)
- D. Librarian
- E. Historian/TKGA Liaison

### **A. Shop Liaison**

- Contact member shops monthly to coordinate (with Hospitality & Welcoming) sales tables at general meetings, excluding those months involving special events; i.e., annual auction, holiday party.
- Contacts local, non-member shops to encourage them to join the Guild.
- Orders and distributes Guild business cards as needed to member shops, Guild members, and local, non-member shops.
- Member shops only will be listed on the NGKG website and in the monthly newsletter. No advertising of any kind is to be included.
- Any links to or from the Guild website to other websites must be approved and an approval form needs to be kept on file from the website that approved the link.

### **B. Hospitality**

- Coordinates with President on any changes to the normal meeting room set up for regular meetings and the room set up for the holiday party.
- Must arrive at least one hour before start of social time to complete room set-up, which may include:
  - Member chairs—and tables, if needed--for that evening's program
  - Speaker podium or table
  - Snack tables & snack items
  - Sign-in table and chairs
  - Library table and chair
  - Charity tables
  - Tables for member shops
- Maintains the supplies such as coffee maker, food service items, utensils, etc. and brings to each meeting to set up the snack area
- Purchases bottled water and hot drink K-cups for each meeting
- Coordinates the snack schedule (range of last name initials) for members to bring snacks to share for the meetings and provides the schedule to the VP-Communications & Marketing for inclusion in each month's issue of COMMON THREADS
- Ensures that the meeting room has been restored to the condition in which it was found, that all lights are out in meeting room, and trash bags have been put into the dumpster upon leaving
- Serve as chair for Holiday Party, but may choose to solicit volunteers from the membership to serve on a temporary committee to plan and execute the party. Tasks include, but are not limited to:
  - Making arrangements for food, dessert, drinks, ice, plates, cups, utensils, tablecloths, decorations, and door prizes



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- If a caterer is hired, must make arrangements for a tip for vendor personnel delivering and setting-up the food
- In discussion with, and by vote of, the Board, determine the cost to members for attendance, which will be paid in advance to provide an accurate count for the food order
- In discussion with, and by vote of, the Board, determine what special activities will be associated with the party (e.g., gift exchange, member contributions of non-perishable food for the Church's food pantry, appearance by Santa, etc.)

### **C. Community Service & Charity (Hands to Hearts)**

- Sets the Guild's annual goal for charity items collected from the membership
- Gathers and delivers charity items
- Records the total of items donated for the year and to which organization they were given
- Arranges patterns and materials into easy-to-use kits
- Organizes a schedule of prize drawings to reward those who have knit for charity
- The Guild currently supports the following charities:
  - **Must Ministries (Cherokee County)**
  - **Georgia Cancer Specialists**
  - **Scottish Rite/Children's Healthcare of Atlanta**
  - **Cherokee County Humane Society**
  - **Cobb County Humane Society**
  - **Hospice Atlanta, Children's Program**
  - **Area High Schools and Middle Schools "Rainbow Club"**
  - **American Heart Association – Marietta Office**
  - **Life Church – Smyrna, GA**
  - **Woodstock Community Church**
  - **West Cobb Hospital**
  - **Knitted Knockers Charities, Inc.**
- Details and contact information for each organization will be maintained by the Committee Chairperson and passed on to their successor when the position is transferred to a new Chairperson.

### **D. Librarian**

- Maintains list of Guild's books and DVDs on the "Library Thing" and Ravelry websites.
- Stores library.
- Brings a sampling of books to each meeting, as well as bringing those items specifically requested by members.
- Enforces the currently-effective Library Policy related to material returns and penalties for failure to return them. See Attachment B.
- Coordinates lending of the Guild's yarn winder and swift. Items are stored in the Guild's self-storage unit and brought to a meeting only if a member makes a request to the Librarian to borrow them for the following month.



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### **E. Historian**

- Maintains, updates and stores Guild scrapbooks
- Takes photographs at monthly general meetings and special events for inclusion in the annual scrapbook. Pictures appropriate for inclusion would be things such as (not limited to):
  - Show and Tell
  - Program presenters
  - Members staffing NGKG booth at various events
  - Special workshops

### ***Special Committees***

The regularly-appointed Special Committees of the NGKG are listed below. Further, at the discretion of the Board, additional special committees may be formed for the completion of a specific task and then dissolved.

#### **Audit Committee**

- Must be appointed by the President at the January meeting
- Will review all Guild financial documentation for the year under audit according to the steps defined in the currently effective Audit Procedure, which comprises Attachment C of this document
- Will submit a written, signed report to the President by March 1 of the current year
  - Committee findings will be presented to, and approved by, the general membership at the March meeting
  - Board members that served during the audit year are not eligible to serve on the Audit Committee

#### **Nominating Committee**

- Each August, the president will ask for three (3) volunteers to serve on the Nominating Committee.
- Current Board members are not eligible to serve on the Nominating Committee.
- The proposed slate of nominees will be presented to the general membership at the October meeting.
- Guild members will vote on the nominees at the November meeting.

### ***Miscellaneous***

#### **Annual Budget**

- Budget for the current year will be created and approved by the board in January, in a special budget-only meeting.
- Purchases of items not included in the budget developed in this meeting and approved by the Board once finalized, must be approved separately by the board.
- Recurring Expenses which **MUST** be provided for annually:
  - Liability insurance with Nationwide



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- Annual Online Registration with Secretary of State, must be completed by April 1<sup>st</sup> of each year, but may be done as early as January 1<sup>st</sup>. Fee is \$30 if completed by the April 1<sup>st</sup> deadline. Go to [http://www.sos.ga.gov/corporations/ar\\_terms.htm](http://www.sos.ga.gov/corporations/ar_terms.htm); follow the instructions to complete.
- Website
- Storage facility rental, paid quarterly
- PO Box Rental
- Annual facility donation

### **Removal from Office/Membership**

- Any Board or General member who violates any provision of the NGKG Bylaws that may endanger the legal and/or non-profit status of the Guild is subject to expulsion from the membership by a majority vote of the NGKG Executive Board.
- A Board member may be removed from their office by a majority vote of the other Board members should it be determined that the Officer or Committee Chair in question is not fulfilling the duties of the position.
  - This includes non-performance of tasks for which the position is responsible, and failure to regularly attend monthly and quarterly Board meetings, as required.
  - Executive Board members are expected to attend at least 60% of the scheduled Board meetings.

### **Inclement Weather**

- Meetings will be automatically cancelled whenever Cherokee County Schools close due to weather.
- An e-mail blast will be sent out early in week—or as soon as a potential weather problem is known—to all members, advising of possible cancellation.
- If Cherokee Schools do not close, but the weather is questionable, the Guild President, after consultation with the Board, will decide no later than 1:00 p.m. of the date of the meeting whether to cancel the evening's meeting.
- Notice of the cancellation will be posted on the Guild's website, Ravelry group, and in a group email.
- When special or emergency notices to members are required (e.g., cancellations or postponement of meetings or classes), the Communications Committee will post statuses on the website and Ravelry, and issue emails to members who have provided email addresses. For those members who have not provided an email address, the committee will attempt to provide notice via telephone.

### **Inventory/Equipment**

- Inventory should be updated at the time that a new board is elected. Each committee head should meet with their replacement board member and update the inventory at the time the inventory changes hands.
- The Guild's laptop computer and audio/visual equipment—including, but not limited to, the projector, Elmo, screen, and tablet—will be used solely for Guild functions by Guild members. The equipment will not be loaned out for any non-Guild function, nor is it available for personal use by any member.



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**Guild contact Email addresses:**

President	<a href="mailto:ngkgpresident@northgeorgiaknittingguild.com">ngkgpresident@northgeorgiaknittingguild.com</a>
1 <sup>st</sup> Vice President	<a href="mailto:ngkg1stvp@northgeorgiaknittingguild.com">ngkg1stvp@northgeorgiaknittingguild.com</a>
VP, Programs	<a href="mailto:ngkgprograms@northgeorgiaknittingguild.com">ngkgprograms@northgeorgiaknittingguild.com</a>
VP, Workshops	<a href="mailto:ngkgworkshops@northgeorgiaknittingguild.com">ngkgworkshops@northgeorgiaknittingguild.com</a>
VP, Communications & Marketing	<a href="mailto:ngkgcomm@northgeorgiaknittingguild.com">ngkgcomm@northgeorgiaknittingguild.com</a>
VP, Membership	<a href="mailto:ngkgmembership@northgeorgiaknittingguild.com">ngkgmembership@northgeorgiaknittingguild.com</a>
Secretary	<a href="mailto:ngkgsecretary@northgeorgiaknittingguild.com">ngkgsecretary@northgeorgiaknittingguild.com</a>
Treasurer	<a href="mailto:ngkgtreasurer@northgeorgiaknittingguild.com">ngkgtreasurer@northgeorgiaknittingguild.com</a>
Director, Special Events	<a href="mailto:ngkgspecialevents@northgeorgiaknittingguild.com">ngkgspecialevents@northgeorgiaknittingguild.com</a>
Community Service	<a href="mailto:ngkgcharity@northgeorgiaknittingguild.com">ngkgcharity@northgeorgiaknittingguild.com</a>
Historian	<a href="mailto:ngkghistorian@northgeorgiaknittingguild.com">ngkghistorian@northgeorgiaknittingguild.com</a>
Hospitality	<a href="mailto:ngkghospitality@northgeorgiaknittingguild.com">ngkghospitality@northgeorgiaknittingguild.com</a>
Librarian	<a href="mailto:ngkglibrarian@northgeorgiaknittingguild.com">ngkglibrarian@northgeorgiaknittingguild.com</a>
Shop Liaison	<a href="mailto:ngkgshopliaison@northgeorgiaknittingguild.com">ngkgshopliaison@northgeorgiaknittingguild.com</a>



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**Term limits**

- The following Executive Board offices may be filled for no more than two (2) consecutive terms by the same person:
  - President
  - 1<sup>st</sup> Vice President
  - Treasurer
- All other Executive Board offices may be filled by the same person for no more than three (3) consecutive terms.
- Extending the tenure of an Executive Board member in their current position, when necessary to enable the Guild to continue, may be approved via a simple majority vote of the Executive Board.
- Standing Committee Chairpersons are not subject to term limitations. They may request a replacement for their position by submitting their written resignation to the President at least two months in advance of their desired completion date, if possible.



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**ATTACHMENT A – MEMBERSHIP OPERATIONAL GUIDELINES**

1. Membership file is in Excel (file transferred from outgoing to incoming VP-Membership.) Copies should be saved to VP-Membership's personal computer and a back-up copy stored to the NGKLG Board-only section of the website.
  - a. Please indicate on the NGKG Application (file provided for application by outgoing VP) whether the person paid with cash, check, or PayPal.
  - b. Use the NGKG application to complete the fields in the Membership spreadsheet. Use this file for both new and renewing members. Save all updates to the Excel file and send an update to the VP Communications & Marketing for uploading to the Board-only section of the website.
  - c. Send copy of Excel file to the VP Communications & Marketing to access.
2. Include each New/Renewal application payment in a Cash/Check Receipt Form, and give to the Treasurer identifying each member's payment type.
3. Complete Membership Card for each member (file provided by outgoing VP-Membership).
4. Complete Name Tag for each new member (file provided by outgoing VP-Membership).
5. Contact information for the vendor from whom the magnetic name tags are currently ordered will be maintained by the VP-Membership in their operations notebook, and provided to their successor each time the position transitions to a new person.
6. Provide information for NGKG Directory created in appropriate format for printing via MS Publisher or another suitable software. Target date for submission to printer: May 1<sup>st</sup>
  - a. Membership file must be carefully proofread, and its accuracy verified 100 percent prior to pulling the information into any application software. If forms are not legible, contact the member via email or telephone to verify the information.
  - b. Printer will print, collate, fold and staple the directory, and print the cover on card stock.
  - c. Request a current year estimate from the prior year's printer to ensure cost does not exceed budget provision and/or solicit additional estimates as required to remain within budget. Contact information for the current printer will be maintained by the VP-Membership in their operations notebook, and provided to their successor each time the position transitions to a new person.
  - d. Request that an invoice be provided, and submit to the Treasurer for payment. Vendor can be paid directly and then a receipt can be submitted for reimbursement.
7. NGKG application form provided by outgoing VP-Membership.
8. Print a sign-in sheet for Members, and one for Visitors, for use at the Welcome/Sign-in table (file format provided).
9. Send membership list with email addresses to the VP – Communications and VP-Workshops monthly.
10. Materials for name tags and membership cards will be transferred from the outgoing to the incoming VP-Membership.
11. Retain one year of original applications, and shred those for the year prior to that.
12. Attend Monthly and Quarterly Board meetings.



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**ATTACHMENT B – LIBRARY POLICY & PROCEDURES**

The purpose of this policy is to provide basic guidelines for giving members access to NGKG Library material.

We encourage the use of the Guild's library as an integral reference to add to their knitting skills. The library's books are housed at the current librarian's residence and/or the Guild's storage unit, and a selection of books will be available at the library table at each Guild meeting.

All items are available on a first-come, first-served basis. It is the member's responsibility to return borrowed items when they are due. As our library is still growing, please be considerate and return your books in a timely manner. Another member may want to borrow the book that you currently have.

The Librarian may be contacted via email at: [nqkqlibrarian@northgeorgiaknittingguild.com](mailto:nqkqlibrarian@northgeorgiaknittingguild.com).

**Borrowing**

Only members in good standing may borrow from the Guild Library.

To borrow Library items, the member must provide proof of current membership and have no outstanding overdue materials, fees or fines. Prior to taking materials, the member must sign the attached Library loan slip with full name (no nicknames, please), preferred contact phone number, and current email address.

**Circulation Period**

Materials can be checked out for 1 month, or until the next meeting. If a member cannot make the next meeting, items can be returned with another member or mailed to the Librarian. The Librarian can be contacted by email or phone (see current Member Directory) about other arrangements to return items.

All items must be returned at the next meeting, and—if there is no waitlist—a member may renew item(s) one additional time.

**Circulation Limit**

Two (2) books or one (1) DVD or other item may be checked out by each member at one time. Currently borrowed material must be returned before new items can be checked out.





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**ATTACHMENT B – LIBRARY POLICY AND PROCEDURES (continued)**

**Overdue Materials**

Outstanding overdue materials are defined as either short-term, long-term, or lost.

- a. 'Short-term overdue' is defined as any item 2 months overdue (i.e., out for 3 meetings). No charges are levied for this type of late return, but all borrowing privileges are suspended until all outstanding items are returned and/or paid for.
- b. 'Long-term overdue' is defined as any item more than 2 months overdue (i.e., out for MORE THAN 3 meetings). A Library fine of \$5.00 automatically accrues at this point, and another \$5.00 for EACH additional month or portion thereafter.
- c. 'Lost items' are defined as lost, misplaced, or otherwise unreturned when the NGKG Librarian retains the loan slip with the member's information, but the associated material is missing. Charge will be replacement cost\*\* plus all accrued fines. We will do our best to keep the replacement costs low, but popular, rare or out-of-print items can increase in value.

**\*\*Replacement Cost Guidelines**

- i. 'Replacement Cost' will be defined as the complete cost of replacement including the item, related taxes, and shipping costs. The minimum replacement charge is \$5.00. For rare or expensive items, the Librarian will provide an estimate of the replacement cost at checkout.
- ii. If the Guild elects not to replace the item, then the minimum replacement cost applies plus all accrued late fees. Therefore, it is cheaper to notify the Librarian upon losing an item than to wait for late fines to accrue in addition to replacement costs.
- iii. Funds received from any fine will be used to replace missing items. If an exact replacement is not available and no reasonable substitute can be found, the funds will be redirected to the NGKG. A record of each transaction will be retained by the Librarian, and receipts will be given for monies received.



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### **ATTACHMENT C.1 – AUDIT OBJECTIVE AND PROCEDURE**

**OBJECTIVE:** To validate the accounting records and documentation for the preceding fiscal year of the North Georgia Knitting Guild (NGKG) in order to confirm the presence of, and adherence to, internal controls for the distribution of Guild funds, acceptance of revenue into Guild checking and savings accounts, and the accuracy of all financial records and statements representing the current financial position of the Guild.

#### **PROCEDURE:**

1. As soon as possible in January after all revenue and expense accounts have been updated for the prior year's activity and ending balances have been calculated and reported to the Board, obtain from the Treasurer the following records for the prior calendar year:
  - a. All relevant 'Expense Reimbursement Forms' and 'Speaker/Instructor Payment Request Forms' and their supporting receipts, invoices, or other documentation.
  - b. Relevant bank deposit slips and forms, with their supporting documentation, summarizing cash, checks, and PayPal transactions accepted as payment from whatever source for Guild activities. These include—but are not limited to—membership dues, sale of magnetic name tags, sale of car magnets, special event fees and revenue, workshop fees, monetary donations, etc.
  - c. All bank statements reflecting transactions—both deposits and checks paid—posted in the year being audited.
  - d. Reports from QuickBooks presenting the preceding year's beginning balances for all Guild accounts, monthly transactional activity and change in account balances, and ending account balances and financial position of the Guild. These should include the monthly reconciliation of the accounts as recorded in QuickBooks to the bank statement, and the QuickBooks checking and deposit account registers for the audit year.
2. Beginning with the first month of the audit year, and repeating for each month in succession, perform the validations related to expenses listed below. You will need the items gathered in 1a, 1c and 1d above.
  - a. Review each Expense Reimbursement Form and Speaker/Instructor Payment Request Form for that month to confirm 1) that the required approvals were obtained prior to the issuance of the check; 2) that—for Expense Reimbursement Forms—receipts or invoices for the items being expensed on the face of the form are present and that they support the amount being requested; 3) that—for Speaker/Instructor Payment Request Forms—the amount is consistent with that allowed by current NGKG Policies and Procedures; 4) that all forms indicate the account number to be charged; and 5) that the Treasurer has initialed the form indicating receipt of it and has noted the Date of Issuance and Check # of the reimbursement.



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- b. Review the bank statement and QuickBooks Reconciliation Report for the same month for the checking account from which the reimbursement was issued to determine whether the check has cleared. If so, put a checkmark on the upper right corner of the form, and a checkmark beside the check's listing on the statement. If it has not cleared, look at the next month's checking account statement, and as many subsequent months as necessary, to determine if/when the check cleared through our account. If not in the same month issued, note the clearing date in the upper right corner of the form along with the checkmark, and place a checkmark beside the check's listing on the statement where found.
        - c. Confirm that the expense is reflected correctly in the appropriate Expense Account line item number in the month's "NGKG –Transaction Details by Account" report.
        - d. If any form is either MISSING FROM the bank statement or Transaction Details by Account report--or is reflected at a different value than the form indicates--follow-up with the Treasurer to determine the reason. If resolution cannot be made, note as an Exception.
3. Beginning with the first month of the audit year, and repeating for each month in succession, perform the validations related to revenues listed below. You will need the items gathered in 1b, 1c and 1d above.
  - a. Confirm that each deposit is correctly reflected in the bank statement for the account to which the deposit was made in the same month indicated on the slip. If so, put a checkmark on the upper right corner of the slip/form, and a checkmark beside the deposit's listing on the statement. If it does not appear, look at the next month's account statement. A deposit typically would not be posted further out than one month since this should only be a timing difference that might occur if the deposit is made on the last day of the statement cycle. Once found, put a checkmark on the form and the date the deposit was posted, and a checkmark beside the deposit on the bank statement.
  - b. Confirm that each deposit is reflected correctly in the appropriate Income Account line item number in the month's "NGKG Transaction Details by Account" report."
  - c. If any deposit is MISSING FROM either the bank statement or Transaction Details by Account report--or is reflected at a different value than the form indicates--follow-up with the Treasurer to determine the reason. If resolution cannot be made, note as an Exception.
4. Once all tasks in the above steps have been completed for each month in turn, and all transactions documented on either expense forms or deposit documents have been traced through to the bank accounts and Treasurer's report of Transaction Details by Account:
  - a. Confirm that the 'ending balance' per the Bank Statement for each account is equal to the 'ending balance' for each account per the monthly QuickBooks Reconciliation Report. If it is NOT, continue with steps b and c below.
  - b. Review the bank statement to ensure that every entry—check payment and deposit—has a checkmark beside it indicating that there is supporting



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- documentation for the transaction. If any are NOT checked off, go back through the forms to determine whether an item was missed in your review. If no supporting documentation is found, note this transaction and follow-up with the Treasurer to see if forms of any nature were accidentally omitted from the records provided. If not, note the transaction as an 'Exception' in your Audit Report.
- c. Review the Transaction Details by Account Report to ensure that every line item/numbered account for that month—Income and Expense—has a checkmark beside it indicating that there is supporting documentation for the amount. If any are NOT checked off, go back through the forms for the account number in question to determine whether an item was missed in your review, or if you may have miscalculated the total. If your total is supported and correct, note this line item total and follow-up with the Treasurer to see if forms of any nature were accidentally omitted from the records provided. If not, note the item as an 'Exception' in your Audit Report.

**AUDIT REPORT:**

The Audit Report must be presented to the Board of Directors of the North Georgia Knitting Guild at the March Board Meeting. It must include the date on which the audit was performed, the period which was audited (e.g., "the calendar year ended December 31, 2014"), and a general statement of the overall outcome of the audit. The report must be signed and dated by the Audit Committee/Guild members who performed the audit and who are submitting the Report to the Board.

If Audit Exceptions have been found, these must be noted in the general report, and then presented in detail in an attachment to it.

If Audit Recommendations are being made, these should be described in detail—with supporting rationale—in an attachment to the report.

A sample report is attached to this Procedure to be used as a guideline in the creation of the Audit Report.



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**ATTACHMENT C.2 – SAMPLE AUDIT REPORT**

To the Board and Members of the North Georgia Knitting Guild:

On \_\_\_\_\_ (*date*) \_\_\_\_\_, we examined the bank statements, financial reports, check register and supporting documentation for all deposits into, and disbursements from, Guild funds for the calendar year ended December 31, 20xx. Our examination was made in accordance with generally accepted auditing standards, and included such validations of the accounting records and documentation as we considered necessary in the circumstances.

In our opinion, the financial reports and supporting documentation present fairly the financial position of the North Georgia Knitting Guild as of December 31, 20xx. *We do, however, have two anomalies related to disbursements that should be noted. We, also, have two recommendations that we feel should be considered by the Board. These follow on the attached pages.*

Report submitted by:

\_\_\_\_\_  
*Name* *Date*

\_\_\_\_\_  
*Name* *Date*

\_\_\_\_\_  
*Name* *Date*

***NOTE: Verbiage in blue italics above would only be present if issues are found or recommendations are required. If not, the report would end at the period after "as of December 31, 20xx."***



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**ATTACHMENT C.2 – SAMPLE AUDIT REPORT (continued)**

**AUDIT EXCEPTIONS\***

In our review of supporting documentation, we found the following exceptions:

*Clearly state—giving as much specific information as you have (e.g., check number, reimbursement request specifics, deposit slip, etc.)—the issue found and the reason you believe it to be a problem.*

***\*Page only present if exceptions are found.***



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**ATTACHMENT C.2 – SAMPLE AUDIT REPORT (continued)**

**AUDIT RECOMMENDATIONS\***

*Clearly state your recommendation in a brief paragraph.*

**Reasoning:**

*Explain why you are making this recommendation.*

***\*Page only present if you are making recommendations.***