

North Georgia Knitting Guild
Policies & Procedures
Revised & Approved – August 14 , 2021

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. 1st 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.
 - The Knitting Guild Association (TKGA) requires that the President of affiliate guilds be a member of TKGA.

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- 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 email box info@northgeorgiaknittingguild.com; location is <https://login.secureserver.net/index.php?ci=48887&app=wbe>.
- 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 usages
 - 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 and gives a copy to the secretary
 - January – Treasurer pays premium for renewal of Guild’s liability insurance
 - 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– Secretary Renews Guild Membership with TKGGA; President must join or renew as well
 - May – Treasurer must file Federal and State Income Tax Returns by the 15th.
 - August – Assign Nominating Committee
 - October – Nominating Committee presents slate of candidates to membership

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- 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

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.
- Maintains Email communications for the website with two other board members, whom will be pick in January board meeting.

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 set-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"

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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.
 - i. Mini-workshops are taught by members and held in members' homes or via Zoom or other online platform.
 - ii. Instructors have the option of being paid \$10.00 per person.
 - iii. Fee is \$15 for Members and \$20 for non-members.
 - iv. 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.
 - v. 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.
 - vi. 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.
 - vii. 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.
 - viii. If a workshop fee is paid via PayPal, and a refund is required,our first attempt would be to get permission to hold the funds for a future workshop.
 - ix. 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.
 - x. In the case that the hosted workshop is held via Zoom, the workshop hostess is responsible for running the Zoom call and monitoring for attendee assistance.
 - xi. Instructors will be compensated based on the number of paid registrants as of the workshop date.
 - xii. 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.

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- i. All presenter fees should be agreed upon before scheduling the workshop.
- ii. Registration must cover the cost of the presenter, including any travel or associated fees, refreshments, meeting room rental, supplies, etc.
- iii. 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.
- iv. 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 Communications & 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:
##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]:
[2]:

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.

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- 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, 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 31st of each year in order to be included in the Directory.
- 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 Visitors 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 March, renew Guild membership with TKGA (TKGA.org).

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- 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, illness, 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 control of the Guild's Debit Card.
- Is the only Board member allowed to use the Debit Card.
 - i. The Debit Card is to be used for expenses in the Guild's Approved Annual Budget.
 - ii. For the card to be used, an Invoice is required, unless the expense is for one of the annual obligations by the Guild. An example would be the ZOOM Expenses, Line Item #7504, where the bill is processed online.
- All Guild payments are to be made by check or debit card and ALL payments must have the appropriate approval by the Board – either via a request form containing the signatures of two members of the Executive Board or via inclusion of the expense in the Approved Annual Budget. There is no provision in either the Guild Bylaws or Policies & Procedures for payment via Wire Transfer. Under no circumstances are payments to be made via Wire Transfer.
- Has responsibility for the Guild's PayPal account, which consists of:
 - i. Mapping the account to the Guild's current checking account.
 - ii. Transferring funds from PayPal to the bank on a regular basis and appropriately documenting the transfer deposits as instructed in the Treasurer's notebook.
 - iii. 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 and should reflect the funds available to the Guild.
 - iv. For consistency with NGKG 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.

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- 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 the NGKG combined bank accounts at the end of each calendar year.
 - i. Funding Reserve = 1st 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.
 - ii. 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.
- Maintains the Guild's liability insurance with Nationwide.
Contact is Kris D. Rogers & Associates, Inc

770-926-3800, kris@krogersins.com

635 Molly Lane, Suite 210

Woodstock, GA 30189

- i. An invoice from Nationwide should be received in the Guild's PO Box. The new premium is to be paid by the January 14th Due Date.
 - ii. The Guild's Annual Budget is to reflect the correct/current premium amount.
 - iii. The Policy documentation that is sent to the Guild is to be given to the Guild's Secretary for filing.
 - iv. Two copies of a Certificate of Liability Insurance are to be requested from Kris Rogers and sent to 1) the Woodstock Community Church and 2) the Guild's PO Box. This copy is to be given to the Guild's Secretary for filing with the Policy documentation.
- Files the Federal and State taxes by May 15th of each year.
 - i. Gross receipts normally \$50,000 or less – electronically submit Form 990-N, also known as the *e-Postcard*
 - ii. Gross receipts normally less than \$200,000 – Form 990-EZ
 - iii. 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.

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- Each guild purchase should be on a separate receipt and should not include any personal purchases.
- A properly completed and approved ‘Expenses Reimbursement Form’ must be submitted by the purchaser for each reimbursement request.
 - i. If the President is requesting reimbursement, the Reimbursement Form may be approved by the 1st Vice President and any other member of the Executive Board.
 - ii. If the Treasurer is requesting reimbursement, the Reimbursement Form may be approved by the 1st Vice President and any other member of the Executive Board, and the check must be issued by the President.
 - iii. If the 1st Vice President is unavailable, any other member of the Executive Board, NOT requesting the reimbursement, may approve the request.
- 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:
 - i. **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).
 - ii. **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.
 - iii. **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).
- After the first month of a new Treasurer’s term, an Executive Board review of all the Treasurer’s documentation and the Check and Deposit Registers will be performed to ensure proper procedures are being followed and documentation provided to the Executive Board and the Guild.

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- I. Director of Special Events - Plan and organize, in conjunction 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
 - i. Completes and submits paperwork to event organizers for the NGKG booth
 - 1. Enlists and instructs volunteers who will staff the Guild’s booth
 - 2. Oversees storage of booth materials and equipment in storage room
 - 3. Coordinates the schedule with VP-Programs, as needed
 - 4. Provides report of results for the minutes, historian, and newsletter
 - Beat the Heat Retreat
 - i. Works with VP-Workshops to plan program including mini-workshops, craft table, and fashion show
 - ii. Ensures event is properly promoted
 - iii. Coordinates with the President on room set up for room(s) being used
 - iv. Assigns volunteers as needed for activities during the Retreat
 - Annual Competition in conjunction with VP of Programs
 - i. Assists with the storage of competition materials in the storage room
 - ii. Assists with assigning volunteers to help during the competition
 - Annual Auction in conjunction with VP of Programs
 - i. Coordinates the schedule with VP-Programs
 - ii. Coordinates with VP of Programs and the President on room set up for room(s)
 - iii. Enlists and assigns volunteers to assist, including the auctioneer
 - iv. Assists with VP of Programs in storing and organizing of auction donations in storage room
 - v. Provides Auction results for minutes, historian, and newsletter
 - Provides submission to the newsletter monthly to support any Special Events occurring. Informs the membership at meetings of upcoming events in conjunction with the VP of Programs

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.

- A. Shop Liaison
- B. Hospitality
- C. Community Service & Charity (Hands to Hearts)

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- D. Librarian
 - E. Historian/TKGA Liaison
 - F. Marketing Committee Member and Newsletter
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- A. Shop Liaison
 - a. 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.
 - b. Contacts local, non-member shops to encourage them to join the Guild.
 - c. Orders and distributes Guild business cards as needed to member shops, Guild members, and local, non-member shops.
 - d. Member shops only will be listed on the NGKG website and in the monthly newsletter. No advertising of any kind is to be included.
 - e. 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
 - a. 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.
 - b. Must arrive at least one hour before start of social time to complete room set-up, which may include:
 - i. Member chairs – and tables, if needed – for that evening’s program
 - ii. Speaker podium or table
 - iii. Snack tables & snack items
 - iv. Sign-in tables and chairs
 - v. Library table and chair
 - vi. Charity tables
 - vii. Tables for member shops
 - c. Maintains the supplies such as coffee maker, food service items, utensils, etc., and bring to each meeting to set up the snack area
 - d. Purchases bottled water and hot drink K-cups for each meeting
 - e. 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.
 - f. Must coordinate with church coffee shop to open for purchase when members are not bringing snacks. Proceeds from coffee shop will go to the church
 - g. 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
 - h. 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:

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- i. Making arrangements for food, dessert, drinks, ice, plates, cups, utensils, tablecloths, decorations, and door prizes
 - ii. If a caterer is hired, must make arrangements for a tip for vendor personnel delivering and setting-up the food
 - iii. In discussions 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
 - iv. 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 on non-perishable food for the Church's food pantry, appearance by Santa, etc.)
- C. Community Service & Charity (Hands to Hearts)
- a. Sets the Guild's annual goal for charity items collected from the membership
 - b. Gathers and assigns a volunteer to deliver charity items
 - c. Records the total of items donated for the year; arranges patterns and materials into easy-to-use kits
 - d. Organizes a schedule of prize drawings to reward those who have knit for charity
 - e. The Guild currently supports the following types of charities listed below. The charity chairperson will select the charities each year based on community need.
 - i. Homeless support (hats, scarves, gloves, wash cloths and soap sacks), etc.)
 - ii. Schools (hats & Scarves)
 - iii. Cancer Centers (chemo hats)
 - iv. Children's Hospitals (blankets, hats)
 - v. Animal Shelters & Rescues
 - vi. Nursing Home/Hospice
 - vii. The Guild meeting place, if the facility has programs that require donated items such as canned food and knitted items
 - f. 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
- a. Maintains list of Guild's books and DVDs on the "Library Thing" and Ravelry websites
 - b. Stores library
 - c. Brings a sampling of books to each meeting, as well as bringing those items specifically requested by members
 - d. Enforces the currently-effective Library Policy related to material returns and penalties for failure to return them. See Attachment B
 - e. 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
- E. Historian

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- a. Maintains, updates and stores Guild scrapbooks
 - b. 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):
 - i. Show and Tell
 - ii. Program presenters
 - iii. Members staffing NGKG booth at various events
 - iv. Special workshops
- F. Newsletter
- a. Compiles information from the Board to create monthly newsletters.
 - b. Submits newsletter to the President or other designated member to proofread prior to distribution
 - c. Emails newsletter to all on the membership email list

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

- A. Must be appointed by the President at the January meeting
- B. 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
- C. Will submit a written, signed report to the President by March 1 of the current year
 - a. Committee findings will be presented to, and approved by, the general membership at the March meeting
 - b. Board members that served during the audit year are not eligible to serve on the Audit Committee

Nominating Committee

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

Miscellaneous

Annual Budget

- A. Budget for the current year will be created and approved by the board in January, in a special budget-only meeting

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- B. 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
- C. Recurring Expenses which MUST be provided for annually:
 - a. Liability insurance with Nationwide
 - b. Annual Online Registration with Secretary of State, must be completed by April 1st of each year, but may be done as early as January 1st. Fee is \$30 if completed by the April 1st deadline. Go to http://www.sos.ga.gov/corporations/ar_terms.htm; follow the instructions to complete
 - c. Website
 - d. Storage facility rental, paid quarterly
 - e. PO Box Rental
 - f. Annual facility donation

Removal from Office/Membership

- A. 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
- B. 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.
 - a. This includes non-performance of tasks for which the position is responsible, and failure to regularly attend monthly and quarterly Board meetings, as required
 - b. Executive Board members are expected to attend at least 60% of the scheduled Board meetings

Inclement Weather

- A. Meetings will be automatically cancelled whenever Cherokee County Schools close due to weather
- B. 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
- C. 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
- D. Notice of the cancellation will be posted on the Guild's website, Ravelry group, and in a group email
- E. 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

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- A. 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
- B. 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

Guild contact Email address:

Info@northgeorgiaknittingguild.com

Email address will be monitored by 1st Vice president and two other board members to cut down on phishing scams and other spam.

Term Limits

- A. The following Executive Board offices may be filled for no more than two (2) consecutive terms by the same person:
 - a. President
 - b. 1st Vice President
 - c. Treasurer
- B. All other Executive Board offices may be filled by the same person for no more than three (3) consecutive terms.
- C. 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.
- D. 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.

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 NGKG 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 the 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).

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5. Contact information for the vendor from whom the magnetic name tags are currently ordered will be maintained by the VP-Membership in the 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 1st.
 - 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 & Marketing 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.

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 resident 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.

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The Librarian may be contacted via email at info@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.

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

- a. “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.

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- b. 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.
- c. 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.

ATTACHMENT C.1 – AUDIT OBJECTIVE AND PROCEDURE

OBJECTIVES:

- To validate the accounting records and documentation for the preceding fiscal year of the North Georgia Knitting Guild (NGKG) in order to confirm that internal controls exist for payments from Guild funds and deposits of revenue into Guild checking and savings accounts, and that these controls are being followed.
- To validate the accuracy of all reported Guild account balances.

PROCEDURE:

1. From the current Treasurer, obtain the following records for the prior calendar year:

- a. Binder(s) containing, for each month, the:
 - i. Bank statement
 - ii. QuickBooks Checking Account and Savings Account Reconciliation Reports
 - iii. QuickBooks Monthly Transaction and Budget vs. Actual Reports
 - iv. Back-up documentation for each deposit and payment included in the Transaction Report
- b. Checkbook Binder: stubs for all completed payments; unused checks.
- c. Deposit Slip Binder: stubs for all non-PayPal deposits into checking account; unused deposit slips.
- d. Final approved "Profit & Loss Budget Overview"
- e. Policy & Procedures document(s) effective for the audit year
- f. Contact information - current and prior year Treasurer

2. PAYMENT VALIDATIONS – For each month's payments:

- a. Compare check stub number to Bank Statement:
 - i. Cleared during month issued?
 1. Yes – Checkmark on stub indicating found in bank's records
 2. No - Review subsequent months' bank statements until found; put checkmark on stub.

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- b. Verify:
 - i. Each Check Stub Number dated in month appears on 'Transaction Detail by Account' Report
 - ii. Account distribution on stub matches account(s) listed for stub number in report. Place checkmark on line item(s) on the report when confirmed.
- c. **Verify back-up documentation**--in form of an invoice, properly approved Expense Reimbursement or Request for Payment to Speaker or Instructor Form--**for each check stub.**
 - i. **Found?**
 - 1. Yes--Mark off Check Number on bank statement where cleared
 - 2. No—note as Issue on Audit Report
 - ii. **Review each back-up document to confirm that:**
 - 1. Account distribution on document matches account(s) on check stub.
 - 2. Required signatures (does not apply to invoices for yearly expense items approved in the annual budget; e.g., storage rental unit, liability insurance) were obtained.
 - 3. For 'Expense Reimbursement': receipts or invoices for expensed items are present and support the amount requested.
 - 4. For 'Payments to Presenters', the amount paid matches currently effective Honorarium authorized in Policies & Procedures document under heading, "Duties and Responsibilities of Officers", paragraph C., VP Programs, third bullet. If it does not, form should have notation of Board Approval for the difference.
 - 5. Treasurer has initialed and dated invoice or request form and has noted Date of Issuance and Check Number.
- d. **When you have finished with the month:**
 - i. Every check stub should be marked as having been found in either the current or a subsequent month's bank statement.
 - ii. Every Check number on the bank statement and in the Transaction Detail Report should be marked off as having been found in the payment authorization documentation.
- e. **If a transaction fails any of the above validations:**
 - i. Follow-up with the Treasurer in office for the audit year to determine the reason.
 - ii. If a valid reason cannot be found, note as an Exception in the Audit Report. **Do NOT note as an Exception in the Audit Report without first requesting clarification.**

3. DEPOSIT VALIDATIONS – For each month:

- a. **For each Deposit Stub in the Deposit Slip binder:**
 - i. Confirm that date and amount of deposit is listed in the right-hand column of the Check Stub Number noted on Deposit Slip. Place a checkmark on stub number noted on the Deposit Stub.
 - ii. **Confirm that amount of deposit is correctly reflected in the bank statement for Checking Account** in same month indicated on the slip. If it does not appear, look at the next month's account statement. Once found in the statement, put checkmark on the upper right corner of the Deposit Stub.

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- iii. **Verify that:**
 - 1. Amount of each stub dated within the month appears on 'Transaction Detail by Account' Report
 - 2. Account distribution written on stub matches account(s) listed for deposit amount in report.
 - 3. Once verified, place a checkmark on the transaction(s) in the report.
- iv. **Verify that there is back-up documentation—in the form of a 'Cash/Checks Receipt Form—for each deposit stub.**
 - 1. **Found?**
 - a. Yes - Mark off the deposit amount on the bank statement where cleared.
 - b. No—note as Issue on Audit Report
 - 2. **Review each back-up document to confirm that:**
 - a. Account distribution on the document matches account(s) on the Deposit Stub.
 - b. Treasurer has initialed and dated the form and has noted the Date of Receipt.
- b. **For each 'Transaction Details – PayPal: Withdraw Funds to a Bank Account' printout in the documentation binder:**
 - i. **Confirm that date and amount of deposit is listed in right-hand column of Check Stub Number noted** on the printout. Place a checkmark on the number there.
 - ii. **Confirm that amount of transfer/deposit is correctly reflected in bank statement for the Checking Account** in the same month indicated on the printout.
 - 1. If it does not appear, look at the next month's account statement.
 - 2. Once found in the statement, check it off; also, put a checkmark on the upper right corner of the printout.
 - iii. **Verify that the amount of the deposit appears on the 'Transaction Detail by Account' Report with Name 'PayPal'**, and that account distribution written on printout matches account(s) listed for deposit and fee amounts in that report.
- c. **When you have finished with the month:**
 - i. Every Deposit Stub should be marked as having been:
 - 1. Found in a bank statement
 - 2. Confirmed as an entry on a check stub.
 - ii. Every deposit appearing on the Checking Account bank statement should be marked as having been:
 - 1. Found in the deposit documentation
 - 2. Found in the Transaction Detail Report.
 - iii. Every PayPal Transfer on the bank statement should be marked off as having been:
 - 1. Found in the deposit documentation
 - 2. Confirmed as an entry on a check stub
 - 3. Confirmed as a record in the Transaction Detail Report.
- d. **If a transaction fails any of the above validations:**
 - i. Follow-up with the Treasurer in office for the audit year to determine the reason.

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- ii. If a valid reason cannot be found, note as an Exception in the Audit Report. Do NOT note as an Exception in the Audit Report without first requesting clarification.

4. TRANSFER VALIDATIONS – Automatic Monthly Transfer of specified amount from Checking to Savings Account

- a. Review the bank statement for each month to
 - i. Validate that the transfer has been completed*
 - ii. Note the date of the transfer
- b. Review the check stub for the month of the transfer whose date is closest to transfer date to confirm that the amount has been deducted from the checking account balance.
- c. Review the QuickBooks Reconciliation Report for each account—Checking and Savings—to confirm that the deduction from one is reflected as an increase in the other.

**Depending on the bank calendar and scheduling, the transfer—set-up to occur automatically on the last business day of the month—may occasionally occur in the next month. This is not an audit exception; the important point is that the transfers are correctly documented in the Guild’s records in QuickBooks, and in the Check Binder.*

- 5. Interest Payments – Savings Account:** Confirm that the amount of Interest included on the QuickBooks Reconciliation Detail Report for the Savings Account matches the Interest posting per the bank statement.

6. BALANCE VALIDATIONS -- At completion of all tasks listed above for each month in turn:

- a. **Confirm that the ‘ending balance’ per the Bank Statement for each account is equal to the ‘cleared 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, deposit, and transfer—has a checkmark beside it indicating that there is supporting documentation for, or notation of, the transaction.**
 - i. If any are NOT checked off, go back through the forms (or the Check Binder, in the case of a scheduled Transfer) to determine whether an item was missed in your review.
 - ii. 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.
 - iii. 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.**

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- i. 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.
- ii. 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.
- iii. 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 and to the Membership at the March General Meeting.
- Include the date on which the audit was performed, the period which was audited (e.g., "the calendar year ended December 31, 2019"), and a general statement of the overall outcome of the audit.
- 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 (refer to verbiage in blue in sample), and then presented in detail to the Board 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.

If neither Exceptions nor Recommendations are being presented, the report need only consist of the salutation, two paragraphs, and Audit Committee signatures as shown in the sample report attached to this Procedure.

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:

_____	_____	_____	_____
<i>Name</i>	<i>Date</i>	<i>Name</i>	<i>Date</i>
_____	_____		
<i>Name</i>	<i>Date</i>		

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."

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.***

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.***