



POLICIES AND PROCEDURES MANUAL

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A. Mission, Vision, Values

Mission

Converge collaborates with health care providers, insurance companies, and community partners to build a health care system that places people at the center of family planning care.

Vision

All people have access to quality, affordable family planning care.

Values

- **Equity:** Race, income, geography, and/or identity should not determine whether a patient has access to high quality family planning care.
- **Collaboration:** People from different organizations and the community are given equal opportunity to share their perspective. Big problems require listening and the honest perspective of diverse partners.
- **Innovation:** We want to do things in a new way that no one else has done before; we develop new solutions to old problems
- **Quality:** We value the addition of patient-centered approaches to the ongoing discussion of what “quality family planning care” means. Definitions of quality that include patient experience and patient-centered focus would mean patients would feel more valued and trusted.

B. Code of Ethics

Converge’s mission can only be realized through a common code of ethics upheld by our board of directors and staff.

- We expect integrity, honesty, and trustworthiness in our work; courage in our decisions; and dedication to Converge’s values and beliefs.
- We expect responsible action on behalf of the organization and are accountable and transparent to our constituents and to one another. We share information when appropriate without sacrificing confidentiality.
- We expect to be treated and to treat others with respect. We respect the opinions of and the differences among individuals.
- We expect fairness to be evident in our actions internally and externally. We are equitable in our decisions and mindful of their impact on other groups and people.

C. Diversity and inclusion

At Converge, a diverse, inclusive, and equitable workplace is one where all employees and volunteers, whatever their gender, race, ethnicity, national origin, age, sexual orientation or identity, gender or gender expression, education or disability, feels valued and respected. We are committed to a nondiscriminatory approach and provide equal opportunity for employment and advancement. We respect and value diverse life experiences and heritages and ensure that all voices are valued and heard.

We're committed to modeling diversity and inclusion and to maintaining an inclusive environment with equitable treatment for all.

Converge will:

- See diversity, inclusion, and equity as connected to our mission and critical to ensure the well-being of our board, staff and volunteers.
- Acknowledge and dismantle any inequities within our policies, systems, programs, and services, and continually update and report organization progress.
- Explore potential underlying, unquestioned assumptions that interfere with inclusiveness.
- Advocate for and support board-level thinking about how systemic inequities impact our organization's work, and how best to address that in a way that is consistent with our mission.
- Help to challenge assumptions about what it takes to be a strong leader at our organization, and who is well-positioned to provide leadership.
- Practice and encourage transparent communication in all interactions.
- Commit time and resources to expand more diverse leadership within our board, staff, committee, and advisory bodies.
- Lead with respect and tolerance. We expect all board and staff to embrace this notion and to express it in workplace interactions and through everyday practices.

Converge abides by the following action items to help promote diversity and inclusion in our workplace:

- Pursue cultural competency throughout our organization by creating substantive learning opportunities and formal, transparent policies.
- Generate and aggregate quantitative and qualitative research related to equity to make incremental, measurable progress toward the visibility of our diversity, inclusion, and equity efforts. This includes compensation transparency.
- Develop a system for being more intentional and conscious of bias during the hiring, promoting, or evaluating process.
- Include a salary range with all public job descriptions.

D. Conflict of Interest Policy for Officers and Directors

Purpose

The purpose of the conflict of interest policy is to protect this corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflicts of interest applicable to corporations.

Definitions

1. Interested Person. Any director, executive director or principal officer delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
2. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - a. An ownership or investment interest in any entity with which the corporation has a transaction or arrangement;
 - b. A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement; or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board of Directors or committee decides that a conflict of interest exists.

Procedures

1. Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board of Directors.
2. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board of Directors meeting while the determination of a conflict of interest is discussed and voted upon. The remaining directors shall decide if a conflict of interest exists.
3. Procedures for Addressing the Conflict of Interest.

- a. An interested person may make a presentation at the Board of Directors meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The Chairman of the Board of Directors shall, if appropriate, appoint a disinterested person or committee to investigate alternative to the proposed transaction or arrangement.
- c. After exercising due diligence, the Board of Directors shall determine whether the corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the Board of Directors has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board of Directors determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the Board of Directors and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation

a. A voting member of the Board of Directors who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the Board of Directors or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer and member of a committee with Board of Directors delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflicts of interest policy;

b. Has read and understands the policy;

c. Has agreed to comply with the policy; and

d. Understands the corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Periodic Review

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, induce the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Use of Outside Experts

When conducting the periodic reviews, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring periodic reviews are conducted.

E. Confidentiality

The following policies apply to members of the Converge board, its staff, volunteers, and to members of committees authorized by the board. References in the policies to board members are intended also to apply to committee members.

Board and Committee Meetings: On any vote of the board, both the numbers of affirmative and negative votes and the individual votes of board members, unless specifically requested by a member otherwise, shall be confidential but the record of individual votes must be kept on file.

Board, committee, and staff members shall not disclose to anyone outside of Converge the statements, positions, or votes by any board or committee member on actions taken by the board or its committees. Only in extraordinary situations will a board or committee member disclose his or her position or vote on a board or committee action, and only after advising the board's chair before making such a disclosure.

Executive Sessions: The minutes of the board meeting shall indicate when the board goes into executive session but shall not normally reflect any of the topics or discussion that occurs in executive session. However, when the board takes an action in executive session that needs to be recorded, the board chair will provide any such text that is to be included in the official minutes of the meeting.

Personal Information on Staff and Board Members: The home addresses, telephone numbers, fax numbers, and e-mail addresses of board, committee, and staff members are not to be given out to any individual or organization without the express permission of the person to be disclosed.

F. Sexual Harassment

Converge is committed to providing a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal opportunities and prohibits discriminatory practices, including harassment. Therefore, Converge expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice, discrimination, and harassment. In order to keep this commitment, Converge maintains a strict policy of prohibiting unlawful harassment of any kind, including sexual harassment and harassment based on race, color, religion, national origin, sexual orientation, gender identity or expression, sex, age, physical or mental disability or any other characteristic protected by state, federal or local employment discrimination laws. This policy applies to all board members and employees.

Sexual harassment includes, but is not limited to, making unwanted sexual advances and requests for sexual favors where either: 1. Submission to such conduct is made an explicit or implicit term or condition of employment; or 2. Submission to or rejection of such conduct by an individual is used as the basis of employment decisions affecting such individual; or 3. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Employees or board members who violate this policy are subject to discipline up to and including the possibility of immediate discharge from the staff or board. Examples of unlawful harassment include, but are not limited to:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations or comments.
- Visual conduct such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, e-mail and faxes or gestures.
- Physical conduct such as assault, unwanted touching, blocking normal movement or interfering with work directed at an employee because of the employee's sex or other protected characteristic.
- Threats and demands to submit to sexual requests in order keep one's job or avoid some other loss, and offers of employment benefits in return for sexual favors.
- Retaliation for having reported or threatened to report unlawful harassment.

Any board member or employee who believes he or she has been harassed by a co-worker, supervisor, or agent of Converge or by a nonemployee should promptly report the facts of the incident or incidents and the names of the individual(s) involved to his or her supervisor, or in the alternative, to one of the Co-Executive Directors. If the accusation is against an Executive Director, an employee should report the facts to the Board Chair. Upon receipt of a complaint, Converge will undertake a prompt, thorough, objective and good faith investigation of the harassment allegations. If the organization determines that harassment has occurred, effective remedial action will be taken in accordance with the circumstances involved. Any employee or board member determined by Converge to be responsible for harassment will be subject to appropriate disciplinary action, up to and including termination. Employees will not be retaliated against for filing a complaint and/or assisting in a complaint or investigation process. Further, we will not tolerate or permit retaliation by supervisors or co-workers against any complainant or anyone assisting in a harassment investigation.

G. Workplace Environment

Converge is concerned for the health and well-being of each employee, volunteer, and participant. All employees should be treated with courtesy and respect at all times. Converge is committed to providing a workplace that is safe and free from harassment, intimidation, and any acts of violence or threats of violence in any form. Converge will not tolerate any type of harassment or violence of its employees, board members, volunteers, vendors/ business partners or clients/consumers. This includes any form of electronic communication.

As used in this policy, the term "harassment" includes sexual as well as harassment based on any protected classification such as a person's race, color, sex, gender or gender expression, sexual orientation, size, religion, ethnic heritage, mental or physical disability, age and/or appearance. Any behavior that fosters a hostile work environment is prohibited.

Examples of prohibited conduct include racial and ethnic slurs, making offensive references to stereotypes, or jokes about characteristics protected by law.

H. Anti-Bullying

Bullying goes beyond the single episode of teasing or fighting. Bullying is a pattern of behavior in which the bully attempts to intimidate his or her victim. Examples of bullying behavior range from teasing, to extortion, to physical assault, this includes any form of electronic communication.

At Converge, all forms of bullying are strictly prohibited. Participants who are observed or discovered to be engaged in bullying are subject to disciplinary procedures.

I. Reporting, Investigation and Disciplinary Action of Bullying, Violence or Harassment

Any employee who believes that he/she has been treated or subject to conduct in violation of this Policy should immediately report the matter to: a) His/her immediate supervisor; or b) one of the co- Executive Director; or c) if a co-Executive Director is involved, the Board Chair.

Converge is eager to assist in the resolution of employee disputes, and will not discipline employees for raising such concerns. All allegations of harassment will be quickly and discreetly investigated. No employee who makes a good faith allegation will be subject to retaliation. Nor will any employee be retaliated against for participating in any investigation of inappropriate conduct. Retaliation in response to reports of sexual or other unlawful harassment will not be tolerated and will be subject to disciplinary action, up to and including termination of employment.

The investigation will generally consist of interviews with witnesses to the event/conduct, including the complainant and the alleged harasser. To the extent possible, confidentiality of the person reporting, of any witnesses and the alleged harasser, will be protected against unnecessary disclosure. When the investigation is completed, the complainant and the alleged wrongdoer will be informed of the outcome of the investigation.

Converge will take prompt disciplinary action in response to policy violations. Disciplinary action may include termination of employment or board membership.

J. Record retention and document destruction

It is the intention of Converge to be accountable to the public and transparent through enforcing operational policies. Converge strives to eliminate accidental or innocent document destruction by following a document destruction/retention schedule. The Executive Director, or designee of the board, will review the document destruction schedule on a set date or by December 31 of each year and implement the recommendations by destroying documents based on the schedule below. In the event that documents must be kept permanently, the Director will ensure that those documents have been identified, recorded and stored in a safe place.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years

Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

K. Executive Director Performance Evaluation

The Converge Board shall annually evaluate the co-Executive Directors on performance during the final meeting each calendar year, and ask for the co-Executive Director's input, through self-evaluation, on matters of performance and compensation in advance of the meeting. At least two weeks prior to the final Board meeting of the year, the co-Executive Directors are to provide their completed self-evaluation to the Board Chair, who will then share the evaluation with other members of the Board. Board Members should complete their own evaluation of the co-Executive Director and provide their completed evaluations to the Board Chair so that she may share them with other members at least one week prior to the Board Meeting. The Board shall determine at its last meeting of the year the Executive Director's compensation for the next year.

L. Executive Compensation

The annual process for determining compensation Executive Directors is as follows:

Board Approval: The officers of the Board will obtain research and information to make a recommendation to the full board for the compensation (salary and benefits) of the Executive Director. Converge Co-Executive Directors shall each be paid the same amount of compensation. The officers of the Board shall base its determination on a review of the Executive Director's salary and percentage of increase for past five years; the size of Converge's budget for the past five years; the number of employees supervised; the Executive Director's self-evaluation; performance evaluations conducted by members of the committee; and other pertinent information, including at a minimum three (3) of the following:

1. Current (most recent available) executive director salaries for comparable organizations, based on Form 990 filings or other reliable information.
2. Average salary for executive directors of comparable organizations, as determined by the most current edition of a nationally recognized compensation survey.
3. Written job offer for positions at comparable organizations.
4. To the extent information regarding benefits is available, the Executive Committee should consider that information as well.

The Board recommends that the Executive Directors use similar data, criteria, and guiding principles to determine the appropriate compensation (salary and benefits) for the other members of the staff.

Concurrent Documentation: To approve the compensation for the Executive Director the Board must document how it reached its decision, including the data on which it relied, in minutes of the meeting during which the compensation was approved. Documentation will include:

- a) A description of the compensation and benefits and the date it was approved;
- b) The members of the board who were present during the discussion about compensation and benefits, and the results of the vote;
- c) A description of the comparability data relied upon and how the data was obtained; and
- d) Any actions taken (such as abstaining from discussion and vote) with respect to consideration of the compensation by anyone who is otherwise a member of the board but who had a conflict of interest with respect to the decision on the compensation and benefits.

Independence in Setting Compensation: The Chair of the Board of Directors, who is a volunteer and not compensated by the Foundation, will operate independently without undue influence from the Executive Directors.

M. Budgeting

The Board of Directors shall approve an annual operating budget for each calendar year that will project income and expenses and will provide for programs outlined in the work plan for the year. The board will approve the annual budget prior to the start of the calendar year.

The board authorizes the Co-Executive Directors to manage the organization in accordance with the approved annual operating budget. Programmatic or operational changes that may have a significant impact on the annual budget shall be reviewed by the board between budget cycles and may lead to a budget revision.

After preparation of the budget for the next fiscal (calendar) year, copies of the budget, shall be sent to all board members. At the fall in-person board meeting or the in-person board meeting closest to the end of the year, the board shall meet to discuss and approve or reject the budget. If the budget is rejected, the board shall direct the Co-Executive Director(s) and treasurer to amend the budget for changes as directed by the board.

The financial statements and budget variances (with detailed explanations) shall be reviewed by the board. When deemed necessary, the board shall revise the budget to fund additional services or make allowances for other unbudgeted revenues or expenses.

N. Financial Controls

Basis of Accounting

The organization uses the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred.

Reserves

The financial objective of Converge is to establish a financial reserve to provide for 3 months of operating income. The funds for the reserve fund will come from the surplus from operations, or the net operating excess for each fiscal year.

Financial audits

In order to ensure financial accountability, Converge will have its financial statements audited by an independent auditing firm on an annual basis. The selection of the firm to conduct the audit will be approved by the board. The auditor's report, management letter, and IRS Form 990 will be presented to the board for approval. A copy of the audited statement will be distributed to the full board. The audited financial statements will also be made available to anyone else who requests them.

IRS Form 990

Required filings (e.g., tax returns and agency reports) including the Form 990 will be filed yearly by the due dates. The circumstances for requesting an extension shall be reported to the Treasurer and to the Board of Directors. The President and Treasurer will approve the required filings prior to filing. The Board will receive the Form 990.

IRS 990 and Mississippi Secretary of State renewals are due on May 15 of each year.

Check signing

Either of the Co-Executive Directors has authority to negotiate and enter into contract agreements on behalf of Converge. All contracts over \$100,000 in any one year, will need the approval of the Executive Committee.

Check signature policy:

There will be four people authorized to sign checks: the two co-Executive Directors, the Board Chair, and the Board Treasurer.

Either of the Co-Executive Directors has authority to sign all checks less than \$5,000. All checks equal to \$5,000 or more must be signed by either the Board chair or the additional designated Board member.

Separation of Duties

Roles for Bookkeeper

- Mail checks
- Write checks
- Processing payroll
- Record A/R entries
- Receive cash
- Disburse petty cash
- Reconcile bank accounts
- Processing check requests
- Processing invoices for payment
- Record credits/debits in general ledger

Role of Co-Executive Directors

- Sign checks
- Sign employee contracts
- Authorize any changes to payroll
- Authorize payment of vendor invoices
- Complete deposit slips
- Reconcile petty cash

- Perform interbank transfers
- Receive, open and review bank statements
- Review bank reconciliation reports
- Authorize any changes to payroll

Processing Deposits Received via Check

1. Checks are received in the office.
2. One of the Co-Executive Directors will sign receive the mail and stamp the check for deposit only.
3. The bookkeeper will enter the check into Quick Books and make the deposit at the bank.
4. A copy of the deposit confirmation is filed electronically with each scanned copy of the check. If applicable, a copy of the related grant agreement is also filed with the deposit.
5. The original check stub is filed by month & year.

Processing Deposits Received via wire

1. The bookkeeper will monitor bank online & via QuickBooks for incoming wires.
2. A copy of all bank wire confirmations will be saved by electronic deposit file by year & month.
3. The Co- Executive Directors will be alerted when all wires are received.

Processing Grant or Sponsorship Agreements

1. All grant agreements will be reviewed and signed by the co-Executive Directors.
2. Signed grant agreements are to be scanned & filed electronically under the Funder & year.
3. The Executive Director is to let the bookkeeper know what grant agreements have been signed & filed.
4. The bookkeeper is to monitor accounts and let the Executive Director know when amounts received.

Processing Invoices

Invoices received via US Mail or E-mail

1. All approved invoices are routed to the co- Executive Directors for processing.
 - a. Either of the Executive Directors will respond by indicating approval for the invoice.
2. The bookkeeper will file all copies of disbursements from the bank with the bills and update payment status in Quick Books.
3. A form W9 will be kept for all independent contractors paid. 1099s will be sent to all contractors in accordance with IRS regulations.

Employee Expenses

1. All employee expenses are to be reviewed and approved by the Executive Director.
2. Expenses are default put into the employee paychecks as non-taxable reimbursements. If special arrangements are to be made, the Executive Director will let the bookkeeper know.
3. The Board Treasurer will be responsible for reviewing the Executive Directors expense reimbursements.
 - a. The Board Treasurer will respond via email documenting a review and approval of the expenses. Questions will be addressed as needed.
 - b. A copy of this approval email will be filed with the expense report.

Budget & Cashflow Monitoring: Management

1. The bookkeeper will receive the bank statements online & reconcile the bank accounts on a monthly basis.
2. The Executive Director or Treasurer will also login to the bank account each month and review the statement, transactions and cancelled checks.
3. All bank statements & reconcilements will be reviewed & signed-off on by the Executive Director.
4. The bookkeeper will share a monthly budget-to-actual, balance sheet & cash flow report with the Executive Director.
5. The bookkeeper will continue to monitor cash flow on a regular basis throughout the month and bring any issues to the Executive Director's attention.

Budget & Cashflow Monitoring: Board of Directors

1. Board reports packages will be generated quarterly and will include:
 - a. Budget-to-actual
 - b. Balance sheet – list of open payables & receivables
2. The Treasurer and the Board chair will receive the reports within 2 weeks of each board meeting. The Treasurer, Board Chair, Executive Director & Bookkeeper will meet to review the reports and cover any questions before the board meeting.
3. The Treasurer will be responsible to presenting the reports to the board.

Payroll

1. Payroll will be run through and pay dates will be on the 15th and last day of each month. If either of those dates falls on a weekend or holiday, the pay date will move to the previous business day.
2. A payroll pre-processing journal will be sent to the Executive Directors (with the Treasurer as back-up) 3 business days prior to the pay date. The pre-processing journal must be approved by the Executive Director (or Treasurer) within 24 hours of receipt.
3. The bookkeeper will finalize payroll at least 2 business days before the pay date.
4. Employees will have access to their employee records and will be able to access pay stubs, vacation & sick time balances, tax records, etc.

5. All Federal, State & local tax filings & deposits will be handled via the selected payroll processing company. The bookkeeper will review all reports prior to filing.
6. The payroll processing company will handle all quarterly & annual federal, state & local tax filings. The bookkeeper will review all reports prior to filing.
7. Forms W2 & 1099s will be delivered to the office from the payroll processing company. The bookkeeper will review all forms with the Executive Directors and coordinate distribution from the office.

Accounting & Banking Systems

1. The accounting system will be QuickBooks Online or a similar cloud-based system. The bookkeeper, Executive Director, Treasurer & Board Chair will all have access to the QuickBooks Online account.
2. The banking system will be through Trustmark Bank. All bank signers will have online access to the account, and will have the ability to approve bill payments and wire transfers. The bookkeeper will have online access to the account and can initiate bill payments and wire transfers & view statements and transactions.

Credit Card

1. The Executive Director & staff as approved by the Executive Director will hold corporate credits cards.
2. Receipts will be kept for all charges made on the credit cards.
3. The bookkeeper will send a monthly account summary to each cardholder to so the cardholder can reconcile & provide receipts for all charges. All staff with credit cards will be responsible for reconciling their own credit cards with receipts and proper account/program coding.
4. A full copy of the monthly credit card statement will be sent to the Executive Director for review & approval. Discrepancies or issues will be addressed immediately.
5. The bookkeeper will process payment on the monthly credit card before the due date.
6. Expense reports and credit card statements for the ED should be reviewed by either the Board Treasurer or Board Chair
7. If credit card receipt reconciling becomes delinquent for 2 months during any calendar year, the Executive Director may revoke an employee's credit card privileges.

Capitalization of Fixed Assets

Fixed assets over \$5,000 will be capitalized based on their useful life. The GAAP guidance will be referenced for the proper useful life.

O. Gift Acceptance Policy

Converge solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects.

A database of donor names, addresses, and giving histories is maintained. At least 2 people should be trained on data entry and report generation.

Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, subject to the following limitations:

- Gifts of Real Property, Personal Property or Securities may only be accepted upon approval of the Board.
- Donors' wishes will be considered to the extent possible, as long as their intended use of funds is in keeping with the purpose of Converge and with the policies and priorities of the organization as expressed in the corporate plan. Converge will not accept a gift for which it is incapable of honoring donor intent.
- All gifts, regardless of value, form, or stipulations, shall be acknowledged by Converge in the form of a written substantiation, including a gift receipt.
- Formal recognition of donors includes methods that convey appreciation to the donor and provide opportunities for public acknowledgment.
- Converge will respect a donor's wish to remain anonymous.
- Converge shall maintain confidentiality concerning all correspondence regarding contributions, gift records, prospect cards, and other data on donors, and will ensure that this donor information is used on a need-to-know-basis only for the support of fund development for Converge.