

SCHOOLS SEVENS RUGBY LANE COUNTY



**POLICIES OF
THE BOARD OF DIRECTORS
Adopted on Oct. 17, 2013**

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INTRODUCTION

The Board will review these policies during the last quarter of each calendar year to assess whether new policies are required. New policies may be prompted by (a) receipt of grant monies for the first time; (b) receipt of grants with restrictions; (c) changes in laws regulating non-profit organizations; (d) hiring of employees; (e) changes in our programs.

The overall purposes of these policies are to enable Schools Sevens Rugby, Lane County to promote and represent flag and tackle rugby in a positive, legitimate and professional manner that encourages a positive family-oriented atmosphere in all our activities.

1. ENVIRONMENTAL POLICY

Purpose. To minimize the environmental impacts of participation in our activities.

Procedures. Coaches encourage car-pooling in order to reduce carbon emissions, ask players to use re-usable drinking containers, **use electronic forms of storage and communication**, and purchase and use recyclable and environmentally-friendly equipment wherever possible.

2. TRANSPARENCY POLICY

Purpose. To be as transparent as possible, consistent with good management and its obligations to protect the privacy of donors, employees, volunteers, clients, and other persons or entities.

Procedures. Make available to the public for inspection and copying upon request at the corporation's office or by posting these documents on the corporation's website in a .PDF format:

- a) Articles of Incorporation
- b) Amendments or Restatements to the Articles
- c) Bylaws
- d) Conflict of Interest Policy
- e) Form 1023 and Related Correspondence with the IRS
- f) Form 990 - Most Recent 3 Years
- g) Recent Financial Statements

3. COACHING POLICY

Purpose. To provide players with the best possible experience, to prevent sexual, physical, or psychological abuse of players, and to demonstrate respect towards players and officials, and to ensure that coaches and assistant coaches act in a professional manner. The Board will review this policy as required, but not later than by the third quarter of each calendar year.

3.1 POLICY

3.1.1 Certification. All coaches and assistance coaches must meet certification requirements as determined by USA Rugby and meet additional requirements by organizations with which we have a working relationship, including Rugby Oregon, Kidsports, and others that may be sanctioned by the Board.

3.1.2 Procedures for Coaches.

- a) Coaches meet all requirements laid down by Kidsports.org before being allowed to coach on behalf of S7s Rugby. This includes: * submitting a background check form, * signing an ethics statement, * registering for the season in which they want to coach, * completing the NFHS concussion module

online, * completing the Double-Goal Coach course online, and * providing an image for use on a coach's ID card.

- b) Assistant Coaches complete all requirements laid down by Kidsports.org before being allowed to coach on behalf of S7s Rugby. This includes: * submitting a background check form, * signing an ethics statement, * registering for the season in which they want to coach, * completing the NFHS concussion module online, and * providing an image for use on a coach's ID card.
- c) Persons wishing to coach flag rugby obtain Level 100 certification by completing the International Rugby Board's online *Rugby Ready* program.
- d) Persons wishing to coach contact rugby obtain Level 200 certification from USA Rugby.
- e) Coaches and Assistant Coaches submit duplicate copies of all certificates that prove their compliance with all required steps to a person/s designated by the Board at a date determined by the Board before being allowed to coach.

3.1.3 Probation. All coaches serve a 14-day probationary period from the start of a season, during which time their interaction with players, parents, and officials is monitored by Board designated representatives to ensure coaches' personalities and expertise are suitable for coaching school students. Coaches whose behavior is found to be unsatisfactory during probation or at any time afterwards will be asked to step down, and those whose expertise is sub-par will be placed in a mentoring relationship with an experienced coach.

3.2. Training Preparation.

Procedures.

- a) Coaches prepare and submit written outlines for every coaching or clinic session to the Executive Director as well as attendance records and results of matches.
- b) The Executive Director provides each coach with templates for outlines.
- c) A coaches' meeting is held at the start of a season, culminating in coaching workshops for new coaches.
- d) A written and illustrated coaching guide is supplied to new coaches at the start of each season.
- e) Each new coach is assigned to a mentor who helps to resolve any coaching issues that new coaches may encounter.
- f) Coaches maintain a binder with records of training attendance, matches, physician notes, and other documents as required by the Board.

4. ABUSE REPORTING POLICY

Purpose. To prevent physical, psychological, verbal, or sexual abuse of players by anyone formally associated with our organization.

Procedures. Any Director, coach, assistant coach or volunteer who:

- a) suspects that a player has been sexually or physically abused by any volunteer or employee of Schools Sevens Rugby reports the matter immediately to the Child Welfare office of the Department of Human Services in Lane County (toll free at 866-300-2782).
- b) witnesses verbal abuse of a player by a coach, assistant coach, or volunteer reports it immediately to a member of the Board or to the Executive Director. The Executive Director convenes a disciplinary meeting to deal with the matter.

5. FINANCIAL CONTROLS POLICIES

Purpose. As we are committed to protecting and using our assets for our mission, we need proper financial practices to help prevent and detect errors and fraud, and to assure donors that their gifts will be used for the purposes for which they were intended.

5.1. GENERAL PRACTICES

Segregation of Roles. The Board seeks to separate the responsibilities for fiscal roles as far as possible so that they are filled by at least two and preferably more individuals. The same person shall not authorize, execute and monitor any transaction. At least one other person shall verify each step.

The Board reviews financial reports at every meeting to be sure that the annual budget is being executed properly.

5.2. RECEIPT OF FUNDS

Purpose. To prevent funds from being stolen or lost, false accusations of stolen funds, and failure to record a restriction placed by a donor on our use of funds, the policy aims to provide a complete accounting and independent verification of what happens to our funds.

5.2.1 POLICY

1. All funds received, whether cash or check, will be deposited intact into the credit union account, without any being deducted to make payments or used for other purposes.
2. Cash receipts shall be deposited within 24 hours of receipt.
3. All donors will be asked to supply a written confirmation of their intent. Communications from donors that establish restrictions on the use of their contributions will be saved.

5.2.1 PROCEDURES

The Executive Director or someone designated by the Executive Director shall train all volunteers who deal with contributions in these procedures.

5.2.1.1. Receipt & Deposit of Checks

- a) The Executive Director scans all checks received and sends the scanned images to the Treasurer. A copy of the scanned images is printed out and filed with the other financial documents of the organization.
- b) The Executive Director endorses all checks "For Deposit Only" and lists our organization's name and account number before depositing them electronically into our account at the credit union.
- c) The Treasurer verifies that all checks received have been deposited by comparing the amounts on the images to our online account at the credit union.

5.2.1.2 Receipt & Deposit of Cash

Receipt:

- d) A pre-numbered receipt book that provides an automatic duplicate copy receipt must be procured and used for cash received.
- e) No pages may be removed from the receipt book.
- f) The person with access to the receipt book shall keep it in a secured location.
- g) Whoever accepts the cash on our behalf writes out a receipt which states his/her name, the date, the amount, and the purpose of the payment. If payment is for participation in our activities or events, the name of the person making the payment is also added to the receipt.

- h) Cash should be kept in a secured location until the Executive Director retrieves it.
- i) If available, another person is present when the Executive Director retrieves the cash. Both count the cash again, each doing so separately, in the presence of the other, to verify that the amount received tallies with the amount

Deposit:

- a) The Executive Director prepares a deposit slip in duplicate and initials it.
- b) The Executive Director prepares a deposit list which indicates the sources of the cash and the receipt numbers for each source of the cash and attaches it to the duplicate deposit slip.
- c) The second person verifies the amount of cash that was sealed in the envelope by initialling the duplicate deposit slip.
- d) The Executive Director provides the duplicate and deposit list to the Treasurer who files it chronologically with other financial documents.
- e) The Treasurer compares the receipt book, deposit list, and the credit union's list of cash deposits when reconciling our accounts.

5.2.1.3 Receipt of Checks and Cash at Events.

- a) People who pay cash or who make a cash donation are provided with a receipt from the organization's pre-numbered receipt book.
- b) Individuals who receive payments or contributions on our behalf record all funds received in a list that specifies the first and last names of each person alongside the amount that they contributed.
- c) People who pay or make contributions by check do not receive a receipt unless they request one.
- d) If people say that they do not want receipts, this is noted on the record of all funds received.
- e) At the end of the event two people from our organization count the cash and the checks received, separately but in the presence of the other. They verify that the total of all cash and checks received match the total amount recorded on the list, and both initial the list.
- f) The individuals who accept the contributions give the checks, cash, and list of monies received to the Executive Director within 24 hours of the event.
- g) The Executive Director follows existing policies for depositing cash and checks.

5.2.1.4 Credit or Debit Card Contributions. We do not accept contributions by card.

5.2.1.5 Acknowledging Donations. While IRS rules require that we acknowledge all donations greater than \$75, our policy is to provide written acknowledgement for every gift we receive. The Secretary shall respond to each donation with a letter thanking the donor for their generosity:

- a) If the gift was cash (which includes a check), the letter should include the amount of the gift and state that the gift was cash.
- b) If the gift was donated property of some kind, the Secretary's letter does not need to and should not value the property.
- c) If the donor did receive something of value in return, the Secretary's letter must contain a description of the donation and a good faith estimate of the value of what we gave back to the donor.

The letter should include the statement: "Thank you for your contribution of \$_____, received on _____, 20___. [PICK ONE: "No goods or services were provided in exchange for your contribution" or "In exchange for your contribution, we gave you _____ whose fair market value was \$___."]"

- d) In addition to thanking our donors and providing the documentation that the donor needs to deduct the contribution, the acknowledgment letter may alert donors whose amount is misstated to contact us to correct the error. Additionally, our records of the letters we send will help us keep an up-to-date record of how to contact all our donors.

5.2.1.6 Posting Donor Names on Website. The Secretary shall post the names of all donors (except

those requesting anonymity) on our website. The website will indicate that we hope to acknowledge every donor. It will invite donors who are not listed to contact the Treasurer. In addition to publicly thanking all our donors, a donor whose check or cash was misreported, lost or stolen may alert us to the problem.

5.3. DISBURSEMENT OF FUNDS/USE OF CORPORATE PROPERTY

5.3.1 PAYMENTS BY CHECK

Purpose. To avoid spending on unauthorized items, theft of blank checks, checks to payees who are not our vendors, use of corporate property for personal purposes, and improper recording of disbursements.

5.3.1.1 POLICY

All disbursements are made by check, with the exception of petty cash, to allow us to track how our funds are spent, who is spending them, and who is authorizing expenditures.

5.3.1.2 PROCEDURES

a. Credit Union Accounts. With the exception of accounts opened by the incorporator, credit union accounts may be opened only upon authorization by the Board of Directors.

- i. All credit union accounts must be opened with the organization's employer identification number (EIN).
- ii. The Board shall approve the authorized signers on the organization's credit union accounts.
- iii. Because the Treasurer reconciles the credit union statement, and the Executive Director has custody of and prepares checks, neither should sign checks.

b. Custody of Checks. The Executive Director is the only person authorized to have access to unused check stock. The checks should be stored in a locked location and information about how to access them should be kept confidential from everyone but the President.

c. Check Authorization. All invoices will be forwarded immediately to the Treasurer for review and authorization to pay.

- i. The Treasurer will review all invoices for mathematical accuracy, agreement with a written invoice, conformity to budget or Board authorization and compliance with grant fund requirements.
- ii. The Treasurer will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled, including inventorying items received against packing slip counts.
- iii. The Treasurer will code the invoice with the appropriate information as needed for accounting purposes.
- iv. By approving an invoice, the Treasurer indicates that he/she has reviewed the invoice and authorizes a check.
- v. The Treasurer is responsible for timely follow-up on discrepancies and payment.
- vi. The Treasurer will send approved invoices to the Executive Director for payment.

d. Expenses Not Invoiced. In some cases, expenses may not be invoiced, such as rent. When such expenses are due, the Treasurer needs to ensure that the expense is in the budget and write a note authorizing payment of the expense and the amount of the expense and supply it to the Executive Director.

e. Payment by Checks. Upon approval of the invoice and note by the Treasurer, the Executive Director is authorized to prepare all checks and should do so.

- i. If a check is voided, the check will have "VOID" written in large letters in ink on the face and have the signature portion of the check torn out. Voided checks will be kept on file.
- ii. In the event that it is necessary to issue a duplicate check for checks in an amount over \$50, the Executive Director will order a stop payment at the credit union on the original check.

f. Duties of Check Signers. All checks will be signed by the signers designated by the Board of Directors.

Prior to signing a check, a check signer will do the following:

- i. Compare the check to the original invoice or the Treasurer's note to pay the expense.
- ii. Compare the amount on the check to the amount on the invoice or note.
- iii. Be sure that the Treasurer has initialed the invoice. This is to protect against the risk that you are paying based on a copy of the bill that has already been paid.
- iv. Check the date on the invoice or the Treasurer's note against the date of signing the check. If the difference is more than 60 days, get written approval from the Treasurer before signing the check. This is to mitigate the risk that the organization is paying the same expense twice.
- v. Check to be sure that the amount of the check is not clearly unreasonable. For example, a \$30,000 monthly payment for bookkeeping services would be unreasonable for most small nonprofits.

g. Prohibited Practices. In no event will:

- i. invoices be paid unless approved by the Treasurer;
- ii. blank checks be signed in advance;
- iii. checks be made out to "cash," "bearer," etc.

h. On-line Payments. So that we can make online payments, the Executive Director will arrange for the Treasurer to have online, read-only access to the account. Only the Executive Director is authorized by the Board to pay bills electronically. The Treasurer will periodically spot-check our credit union account to ensure that no unauthorized payments have been made and to match the amounts paid to the amounts authorized by the Board.

5.3 PETTY CASH FUNDS

Purpose. Payments by cash are not as completely documented and monitored as payments by check and so are subject to greater likelihood of errors and fraud.

5.3.1 POLICY

Petty Cash should only be used when payment by check is impracticable (postage, parking fees), or at events that require exact change to be rendered.

5.3.2 PROCEDURES

- a) The Secretary is responsible for the administration of the Petty Cash Fund.
- b) When petty cash is needed, the Secretary applies to the Treasurer for authorization to write a check in the amount required. The check is made out to "Petty Cash—name of Secretary" and initially recorded in the Petty Cash Fund account.
- c) The Secretary requires receipts from those to whom cash is given for purchases, reimbursements, or payments, and records all cash disbursements in a journal with the name of the payee, the amount disbursed, and the purpose for which it was used, and saves the receipts.
- d) When the fund gets low, the Secretary asks the Treasurer for authorization to reimburse the fund for the total amount expended. The check written to reimburse the Petty Cash Fund is recorded in the appropriate expense accounts for the items that were purchased with Petty Cash, so that these expenditures made through the Petty Cash fund are properly classified by type – for example, postage, parking fees, etc.

5.4 EXPENSE REIMBURSEMENT

Purpose. The organization does not have the same level of control over expenses incurred on behalf of the organization by those who pay with personal funds and seek reimbursement as it does for expenses paid directly by the corporation. The corporation is not in as good a position to determine whether the good

or service purchased might have been obtained at a lower price elsewhere, whether there is a personal benefit to the person seeking reimbursement, nor how the expenditure fits in with the rest of the organization's budget.

5.4.1 POLICY

To receive reimbursement, you must meet the following requirements:

- a) Your expense must have been authorized in advance by the Board or by the Secretary, or later approved by the Board or the Secretary.
- b) Your expense must have been incurred for goods or services purchased for the organization.
- c) If your expense is for travel, the travel must be for work related to the organization, and may be reimbursed at the standard mileage rate for business use of a car as established by the IRS.
- d) The organization will reimburse meal expenses incurred in direct connection with the organization's business, or at the per diem rate established by the IRS.

5.4.2 PROCEDURES

To be reimbursed for expenses you must submit:

- a) reasonable documentation showing the date, amount and purpose of the expense, such as credit card receipts and store receipts that describes the purchase – without such description, documentation is not accepted as reasonable;
- b) a receipt that describes the purchase;
- c) a voucher that reflects reimbursement from sources other than ours, if this happened;
- d) a request for payment within 30 days from the date the expense was incurred;
- e) excess reimbursement within 14 days.

5.5 PURCHASING

Purpose. To ensure that all purchases are authorized by the Board or by Board policies so that purchases do not deplete the organization's resources and interfere with the Board's ability to govern properly.

5.5.1 POLICY

All purchases must accord with Board-approved budgets and Board rules.

5.5.2 PROCEDURES

- a) The Executive Director can make purchases of \$100- or less which conform to the Board's budget.
- b) The Treasurer can authorize purchases of \$200- or less which conform to the Board's budget. The Board must approve purchases above that amount.
- c) The Board must authorize any purchase which does not conform to the Board's budget.

5.6 USE OF CORPORATE PROPERTY

Purpose. To prevent the use of corporate property without authorization for personal purposes; as such usage reduces the life of property and so ultimately becomes an expense and also betrays the trust of donors who expect that resources will be used only to help us achieve our mission.

5.6.1 POLICY

Property and equipment owned by the corporation may only be used for corporate activities or activities approved by the corporation. They may not be used for personal purposes.

5.6.2 PROCEDURES

If a Board member, officer, employee or volunteer wants to use corporate property or equipment for any purpose other than a corporate purpose, that individual must obtain permission from the Board of Directors.

5.7 CREATION OF CORPORATE OBLIGATIONS

Purpose. To ensure that any obligation undertaken in the corporate name is authorized and is for a corporate and not a personal purpose.

5.7.1 CREDIT AND DEBIT CARDS

Purpose. Corporate credit or debit cards can be misused for personal expenses, without obtaining documentation showing the purpose of a purchase, or for purchases that embarrasses the corporation.

POLICY

The Board does not authorize the use of debit cards. The Board does not authorize the use of credit cards for any purposes at this time. The policy regarding credit cards can be changed by a quorum of the full Board serving at the time that the vote is taken should the Board determine that there is a compelling need to obtain credit cards.

5.8 BORROWING AND LINES OF CREDIT

Purpose. To stay within our budget.

POLICY. The Board does not authorize application for and acceptance of any Lines of Credit on its behalf by any of its Directors, volunteers, officers, or employees. This policy can be changed by a quorum of the full Board serving at the time that the vote is taken.

5.9. ACCOUNT RECONCILIATION AND ON-LINE MONITORING

Purpose. To uncover errors, maintain accurate records, identify discrepancies between accounting and credit union records, as well as prevent theft, fraud and use of unauthorized checks.

5.9.1 POLICY

The Treasurer monitors accounts regularly and prepares a written reconciliation of all credit union or investment accounts which proves that the balances presented on financial reports agree with the records of the financial institution.

5.9.2 PROCEDURES

- a) **Records to Treasurer.** The Secretary provides the Treasurer with a copy of all records of deposits, disbursements (checks written), and other credit union transactions and of our accounting records for review.
- b) **Credit Union Statement.** The corporation directs the credit union to send statements to the Treasurer.

5.9.3 Reconciliation. The Treasurer reconciles the credit union's statement monthly. The reconciliation should be done within 7 days of receiving a statement from the credit union, as follows:

- a) Check all checks for correct signatures and number of signatures and bring to the attention of the credit union any incorrect signatures.
- b) Review the checks in the credit union records to ensure that:

- the name of the payee, the amount, and the date agree with our accounting records;
 - whoever the check was made out to did deposit the check;
 - each check has a valid signature.
- c) Compare the credit union deposit records with our accounting records to determine whether each deposit recorded in the accounting records agrees with the credit union record.
 - d) Check the cash entries in the receipt book against the credit union record of deposits to ensure that all cash was deposited.
 - e) Check whether the ending balance in the general ledger cash account agrees with the credit union statement, after making the adjustments on the credit union reconciliation form.
 - f) List all outstanding checks. On all checks outstanding over 90 days, take appropriate action.
 - g) List all deposits in accounting records not yet recorded by the credit union. If the reconciliation is done electronically, the Treasurer must communicate in writing to the Board that s/he performed the review above.

5.9.4 On-Line Banking. Both the Secretary and Treasurer should have on-line, read-only access to the credit union account. The Secretary uses the on-line access to check his/her work. The Secretary reviews the account on-line weekly to check for identity theft. The Treasurer reconciles the credit union statements and spot-checks on-line payments as described above.

5.9.5 Return of Cancelled Checks by the Bank. The Board determines whether it is necessary to direct the credit union to return the cancelled checks with the bank statement. If the Board determines that it will not require return of the cancelled checks, it will establish procedures to ensure retention of electronic images of the checks for at least 3 years.

6. REVIEW OF FORM 990 POLICY

Each board member shall be provided a copy of the Form 990 for review before it is filed. The board may charge a committee of the board [Finance Committee] to conduct a more thorough review of the Form 990. The committee shall report to the board in a timely fashion the results of its review of the Form 990.

7. MINUTE-TAKING POLICY

The Secretary shall perform, or cause to be performed, the official recording of the written consent actions and minutes of all proceedings of the Board of Directors meetings and of all actions and proceedings of any committee that exercises board authority. The Secretary shall ensure that these records are kept in a permanent file whose location is known to the Secretary. The Secretary may delegate performance of some or all of these duties but shall oversee the performance to ensure that it is satisfactory.

8. MEDICAL AND SAFETY POLICY

Purposes. To ensure as far as possible (a) the care and safety of players during practice and play; (b) to provide coaches and assistant coaches with the tools necessary to reduce the risks of injury; (c) to provide information to parents so that they know that we value the safety of their children. The Board will review these policies by the end of Spring season in 2014.

8.1 Injuries during practice or play

A certified coach is required at every match, practice and official rugby function - including after match socials.

Procedures

Coaches and assistant coaches:

- a) recognize an injury when it happens;
- b) stabilize an injury as best they can;
- c) summon medical assistance immediately if necessary, unless they are trained medical professionals;
- d) complete and submit an injury incident report to our organization;
- e) follow the guidance of medical professionals in re-admitting a player to training or matches.

8.2 Safety Protocols.

Purposes. To help coaches and assistant coaches to develop: (a) knowledge of injury prevention practices; (b) emergency action plans; (c) return to play procedures; (d) practices and policies that prevent sexual harassment and bullying; (e) first aid education for coaches; (f) recognition and appropriate responses to concussion.

8.2.1 Procedures for coaches.

- a) Coaches ensure that new players are properly introduced to the game in a safe and enjoyable manner appropriate to their age group.
- b) Coaches and assistant coaches develop the knowledge to decrease the rate and seriousness of rugby-related injuries by identifying associated risks.
- c) Coaches and assistant coaches develop the knowledge to implement research-based preventive interventions.
- d) Coaches contact rugby players to have them undergo pre-participation examinations, using the pre-participation physical evaluation form.
- e) Coaches bring and maintain an adequate medical kit and updated player medical documents to all practices and games.
- f) Coaches develop an emergency plan for each venue at which practices and matches occur, which include: * what to do in the event of an emergency, * address of venue, * directions to venue, * address of nearest hospital/ER, * quickest route to the nearest hospital/ER, and * contact information.
- g) Coaches have a working cell phone at all practices and matches.
- h) Coaches maintain and bring to practices and matches lists that contain the following for all players: parents' names, addresses, phone numbers, doctor's name and phone number, insurance information and any medical conditions, allergies, drug reactions and previous illnesses/injuries or surgeries relative to the athlete, as well as a signed consent form giving authorization to Schools Sevens Rugby to obtain medical treatment for a minor.
- i) Coaches receive annual training in concussion in compliance with *Max's Law* ([OAR 581-022-0421](#)), in order to recognize the symptoms of concussion.
- j) Coaches follow graduated return to play procedures towards players who experienced concussion or suspected concussion.
- k) Coaches ensure that each player undergoes mandatory four tackle practices and two live scrum sessions before allowed to play in their first contact game, and document the dates players attended these practices. Coaches avoid fast tracking elite athletes.
- l) Coaches and referees check athletic grounds for hazards (rocks, holes, water, etc.), and consider current and potential weather conditions (e.g. lightning, excessive temperatures).
- m) The Executive Director or a person designated by him/her arranges for a trained medical professional (athletic trainer, nurse, physician) to attend each match.

8.2.2 Procedures for guardians and parents.

- a) Parents or guardians sign the player agreement.
- b) Parents or guardians sign the authorization to consent to medical treatment for minors.
- c) Parents produce proof of a player's age in the form of a report card or student ID card, or by some other means in the case of alternatively educated students.
- d) Parents, players and coaches agree to follow good sportsmanship guidelines as described in the Code of Conduct.

8.2.3 Procedures for players.

- a) Athletes always wear appropriate safety gear and equipment that fits properly, including mouth guards.
- b) Cleats must not have a stud at the toe, i.e. no football or baseball cleats are permitted.
- c) Additional equipment, shin pads, scrum-caps, shoulder pads, are optional; if purchased, they must carry an emblem signifying compliance with International Rugby Board regulations.
- d) All players participate within the age group appropriate for their date of birth, except for valid health and safety reasons. Being new to the game is not a valid reason nor is wanting to play together with friends or siblings. Applications for exceptions should be made to the President of the Board and the coach of the section within which the player will play.

8.2.4 Procedures for referees.

- a) The referee inspects players for proper equipment and removal of jewelry before each game.
- b) The referee ends a match at any time if he/she believes that play should not continue because it would be dangerous.

8.3 Prohibited actions. Coaches, parents, players or officials will NOT take the following actions, which may result in disciplinary action being taken by the organization:

- a) Working alone with a anyone under 18.
- b) Consuming alcohol while responsible for under 18s.
- c) Providing alcohol to under 18s or allowing its supply.
- d) Smoking in the presence of under 18s.
- e) Humiliating anyone under 18s.
- f) Inappropriate or unnecessary physical contact with under 18s.
- g) Participating in, or allowing, contact or physical games with anyone under 18.
- h) Having an intimate or sexual relationship with anyone under 18 as a result of being in a 'position of trust.'
- i) Making sexually explicit comments or sharing sexually explicit material.

9. RECORD RETENTION AND DESTRUCTION POLICY

Purpose. To ensure that records are retained as appropriate and as required by law and that unlawful destruction of documents does not occur.

9.1 Supervision of Record Retention Effort

The Executive Director or his/her designee shall serve as the Record Retention Supervisor. The Supervisor will manage records in accord with these guidelines as well as to ensure compliance with all local, state and

federal laws. The Supervisor may establish guidelines for additional records.

The Supervisor shall develop a policy for retention of electronic records, including emails. The electronic retention policy shall determine what files need to be kept and shall include backup procedures, archiving of documents, and regular check-ups of the reliability of the system.

9.2 Observance of Retention Policy

All employees and volunteers will follow records retention guidelines set out in these guidelines and by the Record Retention Supervisor. Records outlined in the Record Retention Schedule should be retained for the length of time provided on the schedule and destroyed at the end of the stated period.

9.3 Duration/Special Circumstances

The Record Retention Supervisor may adjust the duration of retention as needed by the corporation, provided the term meets the minimum retention requirements of local, state and federal laws.

9.4 Document Destruction

No officer, director, employee, or volunteer of this corporation shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or any state or its subdivisions.

9.5 Suspension of Record Destruction Schedule

In the event the corporation becomes involved in any governmental investigation, audit or litigation, the further disposal of documents shall be suspended until such time as the Record Retention Supervisor, with advice of an attorney, determines otherwise. All staff and volunteers shall be notified of the suspension of regular disposal procedures.

9.6 Discipline

Any employee found to have knowingly violated this policy and destroyed records shall be subject to appropriate disciplinary action up to and including discharge.

9.7 Retention of Documents

The following documents shall be retained as described:

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
IRS application materials and exemption letter	Permanently
Minute books, bylaws, Articles of Incorporation and Amendments	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Restricted donations and endowments	Permanently
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

10. CONFLICT OF INTEREST POLICY

Purpose. To protect Schools Sevens Rugby's future tax-exempt interest when it enters into a transaction or arrangement that might benefit the private interest of its officers or directors, or might result in a possible excess benefit transaction. This policy supplements – but does not replace – any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable corporations.

10.1 Definitions.

Interested Person. Any director, principal officer, or member of a committee with Board of Directors-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

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 Schools Sevens Rugby has a transaction or arrangement;
- b) a compensation arrangement with Schools Sevens Rugby or with any entity or individual with which Schools Sevens Rugby has a transaction or arrangement; or
- c) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Schools Sevens Rugby 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. Under Section 13.3(b), a person who has a financial interest may have a conflict of interest only if the appropriate Board of Directors or committee decides that a conflict of interest exists.)

10.2 Procedures.

- a) **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 directors and members of committees with Board of Directors-delegated powers considering the proposed transaction or arrangement.
- b) **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, the interested person shall leave the Board of Directors or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
- c) **Procedures for Addressing the Conflict of Interest.**
 - i. An interested person may make a presentation at the Board of Directors or committee meeting, but after the presentation, the interested person shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - ii. The chairperson of the Board of Directors or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - iii. After exercising due diligence, the Board of Directors or committee shall determine whether Schools Sevens Rugby 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.
 - iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in Schools Sevens Rugby'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.
- d) **Violations of the Conflicts of Interest Policy.**

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

10.3 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 was present, and the Board of Director's or committee's decision as to 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.

10.4 Compensation.

- a) An interested person who receives compensation, directly or indirectly, from Schools Sevens Rugby for services is precluded from voting on matters pertaining to that interested person's compensation.
- b) An interested person on any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Schools Sevens Rugby for services is precluded from voting on matters pertaining to that interested person's compensation.
- c) No interested person who receives compensation, directly or indirectly, from Schools Sevens Rugby, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

10.5 Annual Statements.

Each Director, Officer and member of a committee with Board of Directors delegated powers shall annually sign a statement which affirms such person has:

- a) received a copy of the conflicts of interest policy,
- b) read and understands the policy,
- c) agreed to comply with the policy, and
- d) understood that Schools Sevens Rugby is charitable and in order to maintain its future federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

EXPLANATORY NOTES

Quorum and Action

A majority vote is taken as passed when the majority of Directors who are present votes in favor of a motion. In other words, if 11 Directors are present during a vote and 2 abstain, the majority required is 6 votes, not 5. "Majority" means "more than half", and so refers to any number above 50% of those present. The Bylaws refer to instances where a simple majority of those present at a meeting is required (e.g. Article 4, Section 3), and those where a majority of those in office at the time is required.

Regular Meetings

Regular meetings refer to meetings that specify regular dates, times, and places, e.g. the first Sunday of each month at 3pm in the library. Changes in time or place means that a special meeting has to be called.

Officers

The law requires the appointment at least of a President and Secretary, although other names can be used for these roles. One person can fulfill one or more of these roles; i.e. can be President and Secretary, or Chair and Treasurer. As written, our Bylaws do not require officers to be members of the Board of Directors – by implication, the Board may appoint as officers people who are not Directors, or who are Directors without voting power (such as the Executive Director). If the Board wants officers to be limited to Board members, the Board needs to amend the Bylaws. More officers can be appointed, such as a Compliance Officer in charge of ensuring that coaches, assistants, referees, athletic trainers, and rugby development instructors meet certification standards as stipulated by bodies with which we currently co-operate, specifically Kidsports, Rugby Oregon, and USA Rugby.

Executive Director as Officer and Board Member. If the Executive Director (ED) has to sign documents that require an officer's signature, the Board may designate the ED as an officer. There may be a legal conflict between Article 4 (g) and Article 7 (c), in that Board members may not receive salaries. The Board may state that ED's term as officer coincides with his/her term as ED. If the position of ED is seen as that of an officer, the ED has to be a Board member. The wording that the ED serves on the Board in an ex officio capacity solves these issues.