

WORTHINGTON YOUTH BOOSTERS, INC.

POLICY ADOPTED: January 9, 1989
LATEST AMENDMENT: November 2, 2020

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MISSION STATEMENT

Worthington Youth Boosters (“WYB”) is a non-profit organization whose mission is to provide affordable opportunities for children who reside or attend school in the Worthington School District to participate in organized youth sports.

ORGANIZATION GOALS

1. To provide a safe, fun, and healthy youth sports experience for the children who participate in our programs.
2. To promote the principles of participation, sportsmanship, and skill development.
3. To provide a positive and challenging atmosphere where children can establish a genuine interest in and knowledge of competitive sports.
4. To promote core values of integrity, loyalty, and hard work for participants, their coaches, and their families.

RECREATION, TRAVEL, AND SELECT TEAMS (amended August 6, 2018)

A team is a "RECREATION TEAM," if it is in an intraclub or interclub league, where the use of tryouts, invitations, recruiting, or any similar process to roster players based on talent is prohibited; the league accepts all eligible participants; and a system is used to establish a fair distribution of playing talent among all teams. The recreation league may allow competitive events such as 'All-Star' games, 'Meets', tournaments, or scrimmages.

Teams which do not meet the definition of a "recreational team" will be considered a "travel (or select) team."

1. The minimum age league that WYB travel or select teams can compete in is U8.
2. The minimum age for all participants in WYB travel sports shall be seven years old at the time of the first game of the season, except that participation in our Gymnastics program is dictated by skill, not age.
3. The number of travel teams, the selection process, and coaches shall be defined by the program committee and reviewed by the Board of Directors.
4. Program Directors, Coaches, and Trainers who are compensated must have their compensation arrangements reviewed by the Board of Directors
5. Tryouts for all travel teams are open based on participation eligibility.
6. Programs for new age groups need the approval of a majority of the full board before beginning operation.
7. Any exceptions to this policy need to be voted on by the Board of Directors and approved by a majority of the Board.
8. The name and programming of each Recreation, Travel, or Select program must be reviewed by the Board of Directors.

Special skill instruction or coaching must be open to all program participants.

Residency Requirements

1. All recreational teams shall be comprised of residents of the Worthington Local School District or students who attend schools within the Worthington School District.
2. All Travel and Select sports are exempt from the requirement 1. The Program Director for each Travel sport must provide the Board of Directors the names and addresses of those persons cut by their coaches when out of district players are used and submit a full roster of all teams on or before the Board Meeting prior to

the start of their competitive season. The exception to this is that WYB Travel Soccer is required to submit a full roster for each team by November 1 and May 1 of each year.

- a. Each Travel or Select Program shall be comprised of a minimum of 60% Worthington Residents. The WYB Director for each Travel program must provide the residency report by team prior to the start of their competitive season. High school teams are subject to OHSAA rules therefore, these teams are exempt from the 60% requirement. Any travel program or team that is made up of less than 75% Worthington School District residents will be subject to Non-Resident Fees

Travel sports will be subject to an annual review or audit. Sports that are "**out of compliance**" with WYB Policies are subject to a review by the Executive Board. If appropriate, sports will be penalized, which in extreme cases can include being removed from WYB.

JEWELRY POLICY (amended April 2, 2018)

No jewelry, except religious or medical alert medals, may be worn during games or practices. Prohibited jewelry includes but is not limited to rings, earrings, nose rings, wrist bracelets (metal, cloth, plastic or string), watches, ankle bracelets, and metal or hard plastic hair adornments. If the prohibited jewelry cannot be removed the player is not allowed to participate in the game or practice.

Religious and medical alert medals are not considered jewelry. A religious medal must be taped down under the uniform. A medical alert medal must be taped down and may be visible.

This policy is for the safety of all participants; accordingly, we require all parents to agree to this policy when they register.

WEATHER POLICY (amended March 5, 2018)

WYB will update the websites of sports whose scheduled events are affected by weather. This includes sports played outside, when weather affects field conditions or player safety, and sports played inside, when weather affects safe transit to the sport. The website of each sport should be the first place to look for weather-related information.

To check the status of fields operated by the Worthington Parks and Recreation Department or the Worthington School District, call 614-786-7366.

To check the status of fields operated by Columbus Parks and Recreation, call 614-645-7246.

In rare circumstances, a field may be open even though the weather line indicates that it is closed. In that event, your coach or commissioner will inform you.

In the event of storm:

At the first sight of lightning or sound of thunder, the official or coach in charge will suspend play. Play cannot commence until 30 minutes after the last sight of lightning or sound of thunder. All players and coaches must clear the field and seek safe shelter.

In the event of rain once the game has started:

Once a game starts, the licensed official in charge determines whether field conditions are safe for play. If a licensed official is not in charge, the coaches shall confer and determine whether the fields are safe for play. If either coach deems the field to be unsafe, then the game is cancelled.

WYB FEE POLICY (amended November 2, 2020)

All WYB sports will be assessed fees based on the number of “Paid Participants”, according to the following schedule, which can be changed by a vote of the Board of Directors at any time:

1. Membership Fee: \$10 per Paid Participant
2. Facilities Fund Fee: \$2 per Paid Participant

To be considered a Paid Participant, BOTH must apply:

- any person who registers and participates in a WYB sport or program, where a new and unique registration record is created in a system owned and operated by WYB
- a fee is charged for the WYB sport or program in which they register

The number of Paid Participants for a sport can be adjusted:

- a. “Duration” Adjustments - when the registered program exceeds 3 calendar months, the sport must increment the number of Paid Participants by 1 for each Paid Participant in that program
- b. “Registration Cap” Adjustments - When the same Paid Participant registers more than three times for the same sport in a calendar year, registrations greater than three are deducted from the number of Paid Participants
- c. “System” Adjustments - Any additional registrations created solely for setting up a payment plan for the Paid Participant within the same WYB program are deducted from number of Paid Participants.
- d. “Unique Circumstance” Adjustments - These are adjustments considered unique to the sport that can be deducted from the number of Paid Participants if approved by majority vote of the WYB board.

Sport directors must self-report their number of Paid Participants after Adjustments by the last day of their session to the WYB Administrative Director. These fees will be charged to that sport on the next monthly Treasurer’s report.

REFUND POLICY (adopted June 4, 2018)

All refund requests are subject to a \$15 processing fee. Refund requests must be made to the Sports Director and are subject to the discretion of the Sports Director.

If the refund is approved, it will be submitted to the Administrative Director for processing. Refunds will be issued in the same form in which payment was received. If equipment was issued to the athlete, no refund will be processed until all equipment has been returned. The fee may be adjusted for the following reasons:

- 1) The refund was requested after teams/coaches were assigned.
- 2) The player received non-returnable clothing or equipment that was part of registration fee.
- 3) Non-recoverable costs were incurred on behalf of the participant prior to the refund request.

Participants will be notified of this refund policy when registering for a WYB sport. Acceptance of the refund terms will be required with each online or manual registration.

WAIVER/REDUCTION OF FEE FOR THIRD CHILD (adopted June 4, 2018)

The fee for the third child in a family will be waived if the first two children pay that sport in the same season. This program will apply to every third child. The program does not apply to a fourth or fifth child, but would apply to a sixth child. The lowest fee of the three participating family members will be waived and the waived fee will not exceed the related recreational fee.

This policy will apply to sports where both a boy's and a girl's program are offered, such as basketball, soccer, track, and lacrosse. It will also apply to sports that are similar, such as baseball/softball. The program that has more participants in the family will be the sport that waives its fee.

RISK MANAGEMENT PROGRAM (amended October 2, 2017)

1. It is the intent of WYB to deny any person who has been convicted of a crime of violence, a crime against a person, or a felony involving the welfare of a child, the opportunity to coach or be in contact with youth sports participants or youth sports referees.
2. In applying for a position with WYB or any of its member leagues, the information that is furnished upon registration is subject to verification, including conducting a criminal background check.
3. To verify the information provided upon registration, WYB may use the services of a third-party provider and may require the submission of fingerprints through the State of Ohio Attorney General's office.
4. Any information gathered through the registration system, including but not limited to name, date of birth, social security number, address, and driver's license number, will only be used for the designated purposes and objectives of the WYB Risk Management program. All such information shall be held in confidence and will not be shared or distributed except as noted in # 3 above or to assist a criminal investigation.

ZERO TOLERANCE ABUSE POLICY (amended Sept. 9, 2019)

Worthington Youth Boosters is committed to providing a safe environment for its members and participants and to preventing abusive conduct in any form. In compliance with Federal, State, and Local law, every member of this organization is

responsible for protecting our participants and ensuring their safety and well-being while involved in sponsored activities.

To this end, we have established the following guidelines of behavior and procedures for our staff, volunteers, and participants. All members of this organization, as well as parents, spectators, and other invitees are expected to observe and adhere to these guidelines.

1. Abuse of any kind is not permitted within our organization. This means we do not tolerate physical, sexual, emotional or verbal abuse, or misconduct from our players, coaches, officials, volunteers, parents or spectators.
2. Physical and sexual abuse, including, but not limited to, striking, hitting, kicking, biting, indecent or wanton gesturing, lewd remarks, indecent exposure, unwanted physical contact, and any form of sexual contact or inappropriate touching, are strictly prohibited within our organization.
3. Emotional abuse or verbal abuse is prohibited. These include, but are not limited to, such forms of abuse as: bullying, hazing, insulting, threatening, mocking, demeaning behavior, or making abusive statements in regard to a person's race, gender, religion, nationality/ethnicity, sexual orientation, skill or ability level, or age.
4. We are committed to providing a safe environment for our players, participants and staff. We do so by appointing all coaches, officials and volunteers, and anyone else affiliated with our organization, as protection advocates. Every member of this organization is responsible for reporting any cases of questionable conduct or alleged mistreatment toward our members by any coach, official, volunteer, player, parent, sibling, or spectator. WYB reserves the right to suspend or deny any person from representing WYB for any cause that may jeopardize this safe environment.
5. Buddy System: We recommend that every activity sponsored by our program put a Buddy System in place. Each youth participant should be assigned a buddy during sponsored activities. No child should go anywhere - to the restrooms, locker rooms, or other location - without his or her buddy.
6. All activities should have a minimum of two adults present to limit the interaction between one adult and minors or any 1 on 1 contact. To further

protect our youth participants, as well as our coaches, officials, and volunteers, we strongly advise that no adult person should be alone with a child or with any group of children during sponsored activities. In particular, adult members of this organization should not:

- Drive alone with a child participant in the car.
 - Take a child or minor alone to a locker room, restroom, changing area, or any other private setting.
 - Provide one on one training or individual coaching without being in observance of the minor's parent/guardian, or another adult or caregiver approved by the guardian.
 - Hold a private conversation with a youth participant outside of the view of others.
 - Socialize individually with the participants outside of sponsored activities.
 - Have any social media contact with a minor without the consent of a parent/guardian. Social media contact will include texting, Facebook, Instagram, Twitter, and all other means of social media contact. All such contact should be limited from 8am to 8pm. Coaches should communicate on a team wide basis with members instead of a 1 on 1 setting.
7. When traveling overnight with youth participants, children should be paired up with other children of the same gender and similar age group, with chaperones in separate but nearby rooms. If parental consent is granted in advance, youth participants may room with another family.
8. We want to empower our children to trust their feelings and let them know that their concerns, fears, and hopes are important by listening to them. Open communication between children and parents, or between children and other adults in the organization may help identify early warning signs of abuse to surface.

9. Any form of grooming behavior is prohibited. Grooming refers to an act of deliberately establishing an emotional connection with a child to prepare the child for child abuse.
10. We encourage parents to become as active as possible in sponsored activities, games, practices, and other events. The more the parents are involved, the less likely it is for abusive situations to develop.
11. We will respond quickly to any and all allegations of abuse within this organization. This information will be communicated to the authorities for investigation and will be reviewed by the organization's director(s) within 24 hours of notification of an alleged abuse. Any person accused of abuse will be notified of such allegations promptly and may be temporarily suspended from the organization pending an investigation of the complaint if they are involved in a supervisory role within the organization. Regardless of criminal or civil guilt in the alleged abuse, the continued presence of the person could be detrimental to the reputation of the organization and could be harmful to the participants. A person who is cleared of charges of abuse may apply to be reinstated within the organization.
12. Any person reporting a suspicion of abuse will be confidentially protected by WYB to the best of our abilities, and there will be no retaliatory consequences to such an individual. Any person should report their suspicions of abuse to WYB and/or directly to the appropriate authority.
13. All adult members designated as being coaches, assistant coaches, administrators, team administrators, and Board members will be provided with training to prevent such abuses from occurring and recognize such abuses as outlined in this policy. These individuals will be designated this mandatory training on a yearly basis beginning on or before September 1, 2019.
14. We promote good sportsmanship throughout the organization and encourage qualities of mutual respect, courtesy, and tolerance in all participants, coaches, officials, and volunteers. We advocate for building strong self-images among the youth participants.

BACKGROUND CHECK POLICY (amended Sept. 9, 2019)

WYB is committed to providing a safe environment for its members and participants

and to preventing abusive conduct in any form. Every member of this organization is responsible for protecting our participants and ensuring their safety and well-being while involved in any activity sponsored by WYB.

To this end, we have established the following guidelines and procedures for all of our staff, board members, and coaches to submit to criminal background checks.

All staff, board members, head coaches and commissioners of every sport that operate under the name of the WYB are required to complete a background check.

1. Ex-Officio Board Members of the Worthington Youth Boosters will be exempt from the Background Check policy.
2. Head Coaches shall be defined as the sole individual to whom the roster of a team is provided, a minimum of one per team in the sports of Baseball, Basketball, Field Hockey, Football, Lacrosse, Softball, Volleyball, REC Soccer, and any new sport adopted into the Worthington Youth Boosters.
3. The following “non-team” sports will require background checks for all coaches: Cheerleading, Gymnastics, and Track The list of eligible coaches for these sports will be determined by the respective Commissioner / Sport Director and shall include any individuals who are responsible for coaching and training a group of participants.
4. Additionally, any individual in an identified capacity within WYB must submit background check upon request. This includes administrators, assistant coaches, or anyone acting on behalf of WYB.
5. Soccer is not included in this list because one coach per roster performs a background check through a U.S.S.F. recognized association or organization as a requirement of our Soccer Insurance Policy through that organization or association. This is true for the Select, but not REC soccer.

The following information is required:

1. Social security number and name verification.
2. Address verification for the last 7-10 years.
3. County courthouse search.
4. Sexual offender registry search.

The required Social Security Number will never be in the possession of WYB. The only information that is viewable by WYB is a determination by the background check vendor of whether a candidate has passed or failed the background check.

A Background Check for staff is required at the time of hiring for new staff members. Any existing staff member who has not undergone a Background Check upon the approval of this policy will be required to do so.

All current WYB board members will be required to perform a background check at the time this policy is approved, and any future board members upon election to a board position.

A Background Check must be completed for coaches before a roster can be supplied to team coaches. A Background Check must be performed for individuals who are deemed a “coach” by the commissioner/director of a “non-team” sport before the start of the first practice or meeting of participants.

Additional Background Checks may be requested of any individual in an identified capacity within WYB upon request or based on reasonable suspicion. Reasonable suspicion can be initiated from various sources of information including, but not limited to, the media, the schools, parents, and law enforcement.

The Executive Board retains the right to suspend or deny any individual regardless of passing a background check. Executive Board members, who are also a Sports Director will recuse themselves from decisions related to their sport.

Individuals will be denied if any of the following convictions or pending charges are found as a result of the background check:

1. Any sort of abuse or assault/battery — physical or sexual
2. Rape
3. Any crime of a sexual nature,
4. Homicide or manslaughter in any degree
5. Attempted murder
6. Domestic violence
7. Child neglect
8. Felony drug crimes
9. Animal cruelty
10. Theft/robbery
11. Forgery/fraud
12. Kidnapping
13. Arson
14. Weapons violations
15. Any crime, misdemeanor or felony, involving children as either an accomplice or victim

16. Any conviction during the past five years for any of the following offenses:
Driving While Intoxicated (DWI), Driving Under the Influence (DUI),
Misdemeanor violations of the Controlled Substance Act, or
17. Any multiple convictions for misdemeanor offenses of 4th degree or higher in
the past five years.

Each sport will have a Coach Registration link on its website. All head coaches of team sports are required to register by the start of their season. The background check process is integrated into this registration process, so the results will be easily tracked in one place. Pass / Fail is clearly noted in the registration data on each website. In addition, the results may be monitored by each sport director and WYB as needed.

Once coaches have been chosen, the relevant Sport Director / Commissioner will notify coaches that they must register as coaches on that sport's website prior to rosters or participant data being sent to them. Results are viewable on the website by authorized administrators only.

The relevant sports director will be notified of Background Check failures. A letter of "Adverse Action" will be sent to the individual from the Executive Board. The individual will have an opportunity to dispute any information in the background check. Any member of the Executive Board, who is also the Sports Director of the individual in question, will recuse himself/herself from this decision.

BOARD MEMBER PARTICIPATION POLICY (amended June 3, 2019)

WYB Board members are expected to participate in the active management of WYB programs throughout their tenure on the WYB Board of Directors. Board members who do not meet one of the following participation criteria during the previous twelve-month period will be subject to removal by a vote of 60% of the members present at the annual meeting:

1. Serve on Executive Board
2. Serve as Director of a Sport
3. Are an ex-officio member of the board. Members become ex-officio by serving ten years on the board or by serving as an officer.
4. Actively serve on two or more Sports Committees
5. Actively serve on a Sports Committee that has two or more seasons

6. Actively serve on a Sports Committee and a substantive Special Committee (i.e. Policy, Finance, Website, Sportsmanship, etc.)
7. Actively serve on two or more substantive Special Committees

Sport Directors will provide confirmation of the members who actively serve on their committee and the Executive Board will provide confirmation of members actively serving on Special Committees. At the April WYB board meeting, the Administrative Director will provide a list of WYB Board members who do not meet the participation criteria. It will be the responsibility of those board members to obtain confirmation of their active participation on a Sports or Special Committee from a Sports Director or the Executive Board prior to the May annual meeting. All board members remaining on the list that is presented at the annual meeting will be subject to removal by a vote of members present at that meeting.

A Director may miss no more than three monthly meetings in a row or more than six monthly meetings in a twelve-month rolling period. If a Director cannot satisfy this requirement, the Director will either step down from their position or the Executive Board will remove them from the Board of Directors.

FINANCIAL AUDIT COMMITTEE (updated October 6, 2020)

A Financial Audit Committee will be formed to audit the financial statements of the WYB Treasury function. Audits help ensure the integrity of WYB's financial operations and ensure that sound financial principles are being followed. This Committee will consist of two to four board members who will audit the bank statements, cancelled checks, and savings statements on a regular basis (no less than quarterly) and report their findings to the WYB Board of Directors.

Financial audit committee members who are the director of a sport or who otherwise have check-signing authority must recuse themselves from any audit where a conflict of interest might be perceived.

The WYB President will solicit volunteers for this Committee each year and the current Treasurer will serve as Chair of the Financial Audit Committee

POLICY COMMITTEE (amended April 2, 2018)

The Immediate Past President will serve as the Chair of the Policy Committee.

CONFLICT OF INTEREST POLICY (amended November 2, 2020)

SECTION 1. PURPOSE:

Worthington Youth Boosters is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of Worthington Youth Boosters as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between Worthington Youth Boosters and its board of directors, executive officers, and employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The board of directors, executive officers, and employees have the responsibility of administering the affairs of Worthington Youth Boosters honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of Worthington Youth Boosters. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with Worthington Youth Boosters or knowledge gained there from for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

This policy is directed not only to directors and executive officers, but to all employees who can influence the actions of Worthington Youth Boosters. This would include all who make purchasing decisions, and anyone who has proprietary information concerning Worthington Youth Boosters.

SECTION 2. DEFINITIONS

“Interested Person” means any director, executive officer, or member of a committee with board delegated powers, who has a direct or indirect personal interest, as defined below, is an interested person

“Personal Interest” A person has a personal interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which Worthington Youth Boosters has a transaction or arrangement,

- b. A compensation arrangement with Worthington Youth Boosters or with any entity or individual with which Worthington Youth Boosters has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Worthington Youth Boosters is negotiating a transaction or arrangement.

“Executive Officers” any persons holding the position(s) of President, Vice President, Secretary and/or Treasurer with the Worthington Youth Boosters Organization.

“Family” includes an individual’s spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole, half-blood or legal guardianship), and the spouses of children, grandchildren, great grandchildren, and siblings

SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

It is not possible to list all activities that could create conflicts of interest, however the following are examples of activities that could create a potential conflict of interest subject to this policy and are therefore required to be disclosed. Conflicts of interest may arise in the relations of directors, executive officers, and employees with any of the following third parties or relations:

1. Persons and firms supplying goods and services to Worthington Youth Boosters.
2. Persons and firms from whom Worthington Youth Boosters leases property and equipment.
3. Persons and firms with whom Worthington Youth Boosters is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Competing or affinity organizations.
5. Donors and others supporting Worthington Youth Boosters.
6. Agencies, organizations. and associations which affect the operations of Worthington Youth Boosters.
7. Family members, friends, and other employees.
8. Owning stock or holding debt or other proprietary interests in any third party dealing with Worthington Youth Boosters.

9. Holding office, serving on the board of directors, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with Worthington Youth Boosters.
10. Receiving remuneration for services involving Worthington Youth Boosters.
11. Using Worthington Youth Boosters' time, personnel, equipment, supplies, or good will for other than Worthington Youth Boosters -approved activities, programs, and purposes.
12. Receiving personal gifts or loans from third parties dealing or competing with Worthington Youth Boosters. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

SECTION 4. DISCLOSURE POLICY AND PROCEDURE:

The fact that one of the interests described in SECTION 3 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of Worthington Youth Boosters.

However, it is the policy of the board that the existence of any of the interests described in SECTION 3 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, executive officers, and employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures. Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The actual and potential conflict of interest is fully disclosed by the interested person;
2. The interested person with the conflict of interest is excluded from the discussion and approval of such transaction; A competitive bid or comparable valuation exists; and
3. The board of directors or a duly constituted committee thereof has determined that the transaction is in the best interest of Worthington Youth Boosters.

Disclosure in the organization should be made to the President of the executive officers (or if she or he is the one with the conflict, then to the Vice President of the

executive board), who shall bring the matter to the attention of the board of directors or a duly constituted committee thereof. Disclosure involving directors should be made to the President of the executive officers, (or if she or he is the one with the conflict, then to the Vice President of the executive board vice-chair) who shall bring these matters to the board of directors or a duly constituted committee thereof.

- a. The president 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.
- b. After exercising due diligence, the board of directors or committee shall determine whether Worthington Youth Boosters 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.
- c. 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 the Worthington Youth Boosters' 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.

SECTION 5: VIOLATIONS OF THE CONFLICT OF INTEREST POLICY

- a. If the board of directors or committee 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 or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action, which includes but is not limited to removal as a board member.

SECTION 6: 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 personal interest in connection with an actual or possible conflict of interest, the nature of the personal interest, any action taken to determine whether a conflict of interest was present, and the board'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.

SECTION 7: ANNUAL STATEMENTS

Each director, executive officer, and member of a committee with board delegated powers shall annually affirm they have received the conflicts of interest policy, has read and understand the policy, has agreed to comply with the policy, understands Worthington Youth Boosters' is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of the its tax exempt purposes and sign:

- a. Conflict of Interest Disclosure Statement
- b. Gift Policy Disclosure Form

SECTION 8: Periodic Reviews

To ensure the Organization 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, include 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 Organization'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.

SECTION 9: Use of Outside Experts

When conducting the periodic reviews as provided for in SECTION 8, Worthington Youth Boosters' 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.

WYB INTERNAL FINANCIAL CONTROLS POLICY (amended November 2, 2020)

This document is to serve as a guideline for the safe handling of cash funds for the WYB organization and to adhere to high ethical standards of accounting practices. All members of WYB are expected to use good judgment in handling the financial assets of the organization.

Segregation of Duties

The organization's financial duties are distributed among several people to ensure protection from fraud and error. The Treasurer will act in accordance with the WYB Code of Regulations in carrying out the duties of the Treasurer. The WYB Administrative Director will receive any funds for deposit from the Sports Directors and verify the funds are recorded and deposited properly. The Sports Director, or the Sports Director's designee, will submit any funds, in person, to the Administrative Director at the earliest possible opportunity and verify all funds have been correctly categorized to the Sport's budget. The Sports Director is ultimately responsible for the receipt and record keeping of cash for their sport. The WYB Administrative Director is ultimately responsible for the deposit and financial reporting of any cash or checks received.

Best Practices for Handling of Cash or Checks

Sports Registrations

Cash or checks received for sports registrations should be kept to a minimum but exceptions will always apply. The online payment of registrations through the sports' website should be highly encouraged. It is the Sports Director's responsibility to record a cash or check payment from a participant in the WYB registration website. The payment must be recorded to the participant's account as a cash or check payment, the date received and the initials of the Sports Director or designated commissioner making the entry.

Other Cash Transactions

Cash or checks received for other items, such as spirit wear, uniforms, equipment rentals, tournament fees, etc., will be documented on a Deposit Statement detailing the date of receipt, amount, from whom it was received, for what it was received, and to what sports budget line item it should be allocated. To avoid the handling of any cash, it is highly encouraged to use online stores for spirit wear and to build uniform expenses, equipment rentals and tournament fees into the online payment option of the sports website.

The Sports Director is ultimately responsible for the financial accountability of all team admins handling financial transactions for sports teams. Sports Directors are required to share this WYB policy, and ensure its adherence, with any team administrative personnel.

When detailing cash received for any reason, an entry of funds received for the event should be documented either at the event, or as soon as possible thereafter. Revolving cash should be kept in a locked cash box and balance not retained should be deposited on a weekly basis. Any receipts that have offset the cash received for sales/services must accompany the deposit. Counting of monies at the event will be done by the WYB Sports Director or designated Commissioner running the fundraiser along with at least one other (non-family member) adult person. Both counters should initial the amount received at the daily conclusion of the fundraising event.

All monies, along with a Deposit Statement, should be submitted in person to the WYB Administrative Director within one week of the event. The money should be counted again by one of the counters described above and with the WYB Administrative Director to verify the deposit amount. Under no circumstances should

money be dropped off at the WYB Office without being received in person by the WYB Administrative Director.

Deposit Statement

Completing a Deposit Statement will ensure that all funds have been properly received and allocated to the correct sports budget line item, will serve as a historical record of funds received in case of future requests for refunds and will protect Sports Directors and the WYB Administrative Director from financial liability. An electronic version can be found on the WYB Google drive under “WYB Board Docs>Policy / By – Laws” named “Internal Financial Controls – Deposit Statement All Deposit Statements”. All Deposit Statements will be kept on file in the WYB Office. It is recommended that each Sports Director also keep a copy of Deposit Statements submitted.

Transaction Reports

It is the responsibility of the Sports Director to reconcile all Deposit Statements submitted with the monthly Transaction Report for accuracy. Any discrepancies should be corrected at the earliest opportunity.

Purchasing

All purchases made by Worthington Youth Boosters sports involving the expenditure of WYB Funds will be made in accordance with the following procurement standards.

Purchasing transactions, regardless of method or dollar value, will maximize open and free competition. During the annual sport review, the sport director will include a list of vendors used throughout their season. Contracts with vendors should be negotiated with terms for payment to utilize the purchasing power of the organization and adequate time for payment.

As a tax-exempt organization, all purchases should use the Worthington Youth Booster special status to reduce paying taxes on equipment and uniforms.

All purchasing transactions need to be reviewed by the WYB Board as part of the annual budget to ensure that the items to be purchased are approved and meet all criteria. All invoices and check requests for these items are required to go through the

WYB Administrative Director for payment. Items purchased will not be reimbursed to an individual or coach without written prior approval from the WYB Board representative and only reimbursed upon receipt of those items. All equipment or items will remain the sole property of WYB unless purchased as part of a “player kit” defined by the Sport Director.

No transactions will be reimbursed to an individual or coach of WYB without receiving prior authorization from the Sport Director. Any purchase over \$1,000 must be made by the Sport Director in Worthington Youth Booster’s name and should be placed under a Worthington Youth Booster invoice. Special orders that may need pre-payment are required to have an invoice for down payment along with a quote for the remaining inventory to be received and an estimated date of delivery.

Purchases will be reviewed and approved by the Sport Director to prevent duplication and to ensure that costs are reasonable. Upon delivery, approval and receipt of the invoice, the Administrative Director will make payment to the appropriate vendor.

All transactions over \$15,000 should be approved by the Executive Board of WYB. This can be done in any electronic form or at a meeting of the Executive Board.

Facility rentals do not fall under these procedures, but should only be authorized by the Sport Director.