

**NATIONAL ASSOCIATION OF WOMEN'S GYMNASTICS JUDGES**

**OPERATING CODE**

# OPERATING CODE OF NATIONAL ASSOCIATION OF WOMEN’S GYMNASTICS JUDGES

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## ARTICLE I – ELECTIONS

### Section I. – National Officers

- A. The President shall be elected and assume office on April 1 in even numbered years. 8/1995
- B. The Vice President shall be elected and assume office on April 1 in even numbered years. 8/2005
- C. The National Secretary shall be elected and assume office on April 1 in odd numbered years. 8/2005
- D. The Director of Finance shall be elected and assume office on April 1 in odd numbered years
- E. At-Large Directors shall be appointed and assume office in the summer of even numbered years.  
Exception: The National Collegiate Assigner will assume office on April 1. 7/2007
- F. All nominations and elections of aforementioned officers shall be done through the Vice President with the exception of her/his own election. (See Art. III of this Operating Code for Nomination Procedures and Article IV, § 2 of the Constitution of National Association of Women’s Gymnastics Judges (“Constitution”)) 6/2002
- G. Refer to Section III of Judging Director’s Guide for specific instructions on running the election. 6/2002
- H. A simple majority of votes cast shall be necessary for election. (See Art. III of the Operating Code)

### Section II. – Governing Boards

- A. All eight Regional Judging Directors shall be elected and assume office on May 15 with elections run by the Vice President. 7/2010
- B. All State Judging Directors shall be elected and assume office on May 15 with elections run by the respective Regional Judging Director. 7/2010
- C. All State Governing Board Members shall be elected and assume office on August 1 with elections run by the respective State Judging Director. 7/2010
- D. The Regional election must be completed before any State election in the respective Region.
- E. The State election must be completed before any State Governing Board election in the respective Region.

### Section III. – Terms of Office

- A. The President shall serve a four year term that expires on March 31 in even numbered years. 8/2005
- B. The Vice President shall serve a four year term that expires on March 31 in even numbered years when the President is not elected. 6/2003
- C. The National Secretary shall be elected and assume office on April 1 in odd numbered years.
- D. The Director of Finance shall be elected and assume office on April 1 in odd numbered years.
- E. Each of the Regional Judging Directors shall serve a four year term that expires on May 14 in even numbered years for even Regions and odd numbered years for odd Regions. 7/2010
- F. Each of the State Judging Directors shall serve a four year term that expires on May 14 in even numbered years in even Regions and odd numbered years for odd Regions. 7/2010
- G. Each of the State Governing Board members shall serve a two year term that expires on July 14 in even years for even numbered Regions and odd years for odd numbered Regions.
- H. The National Judges Cup Director shall serve a four year term that expires in the summer in even numbered years when the President’s term expires.
- I. The National Web Site Director shall serve a four year term that expires in the summer in even numbered years when the President’s term expires.
- J. The National Librarian shall serve a four year term that expires in the summer in even numbered years when the President’s term expires.

- K. The National Symposium Director shall serve from the time of appointment until the completion of reports to the National Governing Board following the National Judges Symposium. The National Symposium Director shall serve for a term of one symposium and may be reappointed. (See Art. IV, § 3 of the Constitution) 2/2003
- L. The National Collegiate Assigner shall serve a four year term that expires March 31 in even numbered years beginning 2012. 7/2007
- M. In the event that an elected Officer is unable to complete a term of office, a replacement will be elected to complete the term. However, if the unfulfilled term is less than one year, the National Executive Board will determine how the vacancy is to be filled. 11/1991
- N. All Officers may be reelected and all Directors may be reappointed with the exception of the National Collegiate Assigner who may not be appointed for two consecutive terms.

#### Section IV. – Requirements of Office

- A. All National, Regional, State and At-Large Directors and Officers shall be 21 years of age. (See Art. IV, § 1 of the Constitution defining Officers)
- B. All Directors and Officers shall be certified at Level 10 or above. When possible, it is suggested that the Executive Officers (as defined in Art. IV, § 1 of the Constitution) and National Governing Board (which includes the eight Regional Judging Directors) be certified at National Level or above.
- C. All voting Directors and Officers (which includes all Regional Judging Directors and State Judging Director's) shall have been previous members of their respective Regional or State Governing Boards for at least one year (12 months). 1/2012
- D. Each At-Large Director (as defined in Art. IV, § 4 of this Operating Code) shall be certified at Level 10 or above and submit qualifications for the specific position. Exception: The National Collegiate Assigner must have a National rating or above for the duration of the position. 7/2007
- E. Appointed National Officers will be allowed to run for State or Regional Judging Director as well as the offices of Vice President, National Secretary, or Director of Finance provided they have served for at least one year (12 months). Appointed National Officers are eligible for the office of President provided they have served for at least four years 6/2006
- F. Life Members (as defined in Art. III, § 1 of the Constitution) will be allowed to run for State Judging Director or Regional Judging Director as well as the offices of Vice President, National Secretary or Director of Finance provided they hold the appropriate rating for the office. 6/2002
- G. All State Governing Board members shall be certified judges for a minimum of one year (12 months)
- H. In the event that there are no candidates who meet the eligibility requirements of a particular office, the National Executive Board has the authority to adjust criteria for eligibility.
- I. Members may only run for Regional Judging Director, State Judging Director or State Governing Board in the region where their address is on file at the national office except under special circumstances where they may petition the National Governing Board in writing. 11/1991
- J. A member may only serve in one of the following positions simultaneously: State Judging Director, Regional Judging Director, and National Officer. 6/2000
- K. A candidate for any office must be in good standing under the Canons and disciplinary rules of the NAWGJ Code of Professional Responsibility. 6/2000
- L. A current Officer must be up-to-date with all required reports to be eligible to run for office. 6/2002

## Section V. – Removal from Office Guidelines

- A. Any Director, Officer or Governing Board Member of NAWGJ not fulfilling the duties listed in NAWGJ. Operating Code could be subject to the following procedures:
1. Verbal reprimand from her/his Superior Officer.
  2. Written reprimand from her/his Superior Officer with a copy sent to the NAWGJ President.
  3. Second written reprimand from her/his Superior Officer with a copy sent to the NAWGJ President, including a five (5) month probation period.
  4. Third written reprimand from her/his Superior Officer with a copy sent to the NAWGJ President, resulting in removal from office.\*

- B. A State Judging Director who does not submit the Quarterly Financial Report is subject to the following: 7/2014

1. The first time the Financial Report is late, the SJD will be warned and the State Governing Board is notified. (The Regional Judging Director must have the reports in hand by February 20, May 20, August 20 and November 20 depending on the reporting period.) 7/2014
2. If the late report is not turned in within 30 days of the first warning, the SJD office in question is fined 10% of the balance on the last Financial Report submitted, up to a maximum of \$500 and the SGB is notified. The proceeds from the fine will go to the RJD's account.
3. If a SJD is late with a Financial Report and step 1 is invoked, any further late reports by that SJD will result in the 10% fine (maximum \$500 to the RJD account) and the SGB being notified.
4. If the SJD fails to comply with this responsibility a third time, or any one report continues to be late after steps 1 and 2 have been taken, the RJD will review the situation with the result being that either the SJD will be removed from office or the RJD will take over the account.

\*The Director/Officer/Governing Board Member in question may request a formal hearing following the procedures set up in the NAWGJ Code of Professional Responsibility.

## ARTICLE II – MEMBERSHIP AND DUES

### Section I. - Membership

- A. Each State Association consists of Professional and Life Members (as defined in Art. III, § 1 of the Constitution) 7/2014
- B. Each judging member shall be encouraged to maintain a valid active CPE status. Status is reported to the CPE Coordinator.
- C. Each Life Member shall have all rights and privileges provided she/he holds a current rating.
- D. A judge may be a professional member in only one state. 6/2000
- E. Members may request to review past reports but not receipts or bank statements of the Association. This is done at a time and place named by the appropriate Director in the Director’s presence. 7/2005
- F. Lists of judges’ names, addresses, phone numbers and e-mail addresses cannot be published on the internet without written permission of the individual. 7/2005

### Section II. – Dues

- A. The annual membership dues shall be: 7/2014  
 Professional Membership ..... \$60.00
- B. Distribution of membership dues will be as follows: 7/2014

<u>Membership</u>	<u>State</u>	<u>Region</u>	<u>National Offices</u>	<u>Insurance</u>	<u>Other*</u>
Professional	\$ 5.00	\$12.00	\$20.00	\$12.00	\$ 11.00

\*Other (NAWGJ web site, Officers insurance, online membership system, other operating expenses)
- C. Distribution of all membership fees shall be made to the Regional Judging Director and State Judging Directors on a quarterly basis upon receipt of financial report form. Periods end February 28, May 31, August 31, and October 31. State Financial Reports must be filed with the Regional Judging Director, postmarked no later than February 20, May 20, August 20 and November 20. Region Financial Reports must be filed with the National Office, postmarked no later than February 28, and the 30th of May, August and November. 7/2014
- D. An assigning fee will be assessed at all levels of competition. If less than 30 days’ notice is given, the fee will increase. If actual costs for assignment of judges differ (higher or lower) negotiations may take place between the Regional Judging Director and the USAG Regional Chairperson to make necessary adjustments. This fee is non-refundable once the contracts are issued.
- E. All income from membership dues, registration and other activities of the NAWGJ shall be deposited in the general fund and shall be available without restriction to pay the expenses of the NAWGJ. .

## ARTICLE III – NOMINATION PROCEDURES

### Section I. – Nominating Committee

- A. The Vice President is responsible for sending a Letter of Eligibility to all eligible candidates for National Offices by the given date listed in Section III of the Judging Directors' Guide. 6/2002
- B. The Regional Judging Director (for Regional Elections) and State Judging Director (for State Elections) are responsible for sending a Letter of Eligibility to all eligible candidates for their respective offices by the given dates listed in Section III of the Judging Directors' Guide.
- C. Nominees must be Professional or Life Members of the NAWGJ and meet the established criteria of the office for which they are running. (See Art. I, § 4 of the Operating Code)

### Section II. – Duties and Procedures

- A. The Vice President, Regional Judging Director, and State Judging Director will submit a slate of nominee(s) for the elected office at their respective levels. In a write-in, candidates nominated must meet the qualifications for the right to run for the office and must acknowledge willingness to run in writing at the time of the nomination. 6/2002
- B. A simple majority of votes cast shall be necessary for election.
- C. National Officers, Regional Judging Directors, and State Judging Directors and State Governing Board members will be elected by closed ballot.
- D. An interim election may be held, due to resignations or illness, but the procedures must follow the regular pattern set forth in Section III of the Judging Directors' Guide as nearly as possible. The interim election will be conducted by closed ballot. (See Art. I, § 3 of the Operating Code)
- E. Refer to the Section III of the Judging Directors' Guide for specific instructions on running elections.

## ARTICLE IV – DUTIES OF OFFICERS

### Section I. – Executive Officers

#### A. The President

##### Executive

5. Be the Chief Administrator of NAWGJ.
6. Consult with the Executive Officers on all major decisions and policies.
7. Communicate the results of all major decisions in writing to the entire National Governing Board within two weeks of any decision.
8. Keep in continued contact with the USAG Women’s Technical Chairman and Committee Members, or other pertinent gymnastics organizations, to keep abreast of all national and international developments.

##### Meetings

1. Call a National Executive Board Meeting prior to each annual open meeting. Additional National Executive Board Meetings may be called when deemed necessary.
2. Be present and preside at all National Governing Board Meetings and vote only when a tie exists.
3. Failure to attend two consecutive National Governing Board Meetings shall constitute an automatic suspension.
4. Be authorized to appoint new committees as deemed essential to the smooth functioning of the NAWGJ, with the approval of the National Governing Board.
5. Be authorized to appoint a representative to other committees when necessary.
6. Submit a complete report of the year’s activities to the National Governing Board at the annual meeting. This report shall be made available to all Regional and State Governing Boards.

##### Financial

1. Establish a separate bank account in the name of NAWGJ with the Director of Finance and the Vice President as Trustees.
2. Be authorized to sign checks, maintain all accounts, receive and review Quarterly Financial Reports from Vice President, Director of Finance and National Secretary. 7/2014
3. Submit a Quarterly Financial Report to the Vice President, Director of Finance, and National Secretary. This report must be postmarked by the 28<sup>th</sup> of February, and the 30<sup>th</sup> of May, August and November. 7/2014
4. Receive written approval of the Director of Finance for expenditures, depreciable expenditures or any non-NAWGJ expense in excess of \$500.00. 6/2002
5. Receive written approval of the Director of Finance for any gift or donation exceeding \$100.00. 6/2002



### Miscellaneous

1. Be authorized to administer contracts for judges for meets of a national character after consultation with the National Governing Board. 6/2002
2. Be responsible for communications, including the National web site.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## **B. The Vice President**

### Executive

1. Fulfill the duties of the President if the President is unable to preside for any reason.
2. Work closely with the President to keep abreast of national trends and be available to the President for assistance. This may be in the form of updating the Constitution and Operating Code, Judging Directors' Handbook, or other such materials and correspondence. 6/2002
3. Serve as proxy to required functions if necessary. 6/2002

### Meetings and Committees

1. Be present at all National Governing Board and National Executive Board meetings and present, discuss and vote on pertinent issues.
2. In the absence of the President, preside at all Governing Board and National Executive Board meetings.
3. Failure to attend two consecutive National Governing Board meetings shall constitute an automatic suspension. No proxy may be sent to fulfill the attendance requirement.
4. Attend meetings as designated by the NAWGJ President.
5. Chair the Constitution Committee. (See Art. V, § 1 of the Constitution)
6. Chair the Program Committee for the National Symposium. (See Art. V, § 1 of the Constitution) 6/2002
7. Follow up on committee projects to assure deadlines and completion.

### Elections

1. Be responsible for conducting elections of National Officers and National Directors.
2. Have the form published on the NAWGJ web site when a candidate for a position on the National Governing Board runs unopposed. 6/2002  
7/2005

### Financial

1. Establish a separate bank account in the name of NAWGJ with the Director of Finance and the President as Trustees.
2. Be authorized to sign checks, maintain all accounts, receive and review Quarterly Financial Reports from President, National Secretary and Director of Finance. 7/2014
3. Submit a Quarterly Financial Report to the President, Director of Finance, and National Secretary. This report must be postmarked by the 28<sup>th</sup> of February, and the 30<sup>th</sup> of May, August and November. 7/2014
4. Receive written approval of the President for expenditures, depreciable expenditures or any non-NAWGJ expense in excess of \$500.00. 6/2002
5. Receive written approval of the President for any gift or donation exceeding \$100.00. 6/2002

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## C. The National Secretary

### Meetings

1. Be present at all National Governing Board and National Executive Board meetings and present, discuss, and vote on pertinent issues.
2. Failure to attend two consecutive National Governing Board meetings shall constitute an automatic suspension. No proxy may be sent to fulfill the attendance requirement.

### Specific Duties

1. Oversee NAWGJ membership activity, which includes monitoring the online membership system.
2. Hand submit new memberships or renewal for individuals who still wish to use the snail mail method. Submit checks to the Director of Finance.
3. Generate membership reports when asked by NAWGJ Officers and/or Directors.
4. Work with online membership system regarding online registration for symposium.
5. Coordinate with the National Web Site Director regarding any updates or design changes to the membership page.
6. Troubleshoot when necessary regarding individual memberships, payment issues, and security issues. Answer questions from judges and NAWGJ officers.
7. Record and distribute minutes to the National Governing Board members within three weeks of National Governing Board meetings. Keep a permanent record of all minutes with attachments to be given to the next National Secretary at the end of the term of office.

### Financial

1. Establish a separate bank account in the name of NAWGJ with her/his own name and the name of the Director of Finance and President as Trustees.
2. Be authorized to sign checks, maintain all accounts, receive and review Quarterly Financial Reports from President, Vice President and Director of Finance. 7/2014
3. Submit a Quarterly Financial Report with the President, Vice President and Director of Finance. This report must be postmarked by the 28<sup>th</sup> of February, and the 30<sup>th</sup> of May, August and November. 7/2014
4. Receive written approval of the President for expenditures, depreciable expenditures, or non-NAWGJ expenses in excess of \$500.00.
5. Receive written approval of the President for any gift or donation exceeding \$100.00.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## D. The Director of Finance

### Meetings

1. Be present at all National Governing Board and National Executive Board meetings and present, discuss, and vote on pertinent issues.
2. Failure to attend two consecutive National Governing Board Meetings shall constitute an automatic suspension. No proxy may be sent to fulfill the attendance requirement.

### Financial

1. Establish a separate bank account in the name of NAWGJ with her/his own name and the name of the President and Vice President as Trustees.
2. Be authorized to sign checks, maintain all accounts, receive and review Quarterly Financial Reports from President, Vice President, National Secretary, Regional Judging Directors and State Judging Directors as well as yearly reports from At Large Directors. 7/2014
3. Be responsible for all treasury reports:
  - Articles of Incorporation
  - Tax form 990
  - 1099's
  - W-9's
  - Quarterly Financial Report 7/2014
4. Submit the financial reports for audit annually.
5. Submit a Quarterly Financial Report to the President, Vice President and National Secretary. This report must be postmarked by the 28<sup>th</sup> of February, and the 30<sup>th</sup> of May, August and November. 7/2014
6. Submit financial report, including an annual budget, at the yearly meeting to the National Governing Board for their approval
7. Disburse funds to Regional treasuries according to procedures set forth in this document.
8. Receive written approval of the President for expenditures, depreciable expenditures or non-NAWGJ expenses in excess of \$500.00.
9. Receive written approval of the President for any gift or donation exceeding \$100.00.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## **Section II. – National Governing Board Members**

### **A. Regional Judging Director**

#### Executive

1. Represent the Region in which his/her address is on file with the National Office, except under special circumstances when the National Governing Board can be petitioned in writing. 6/2000
2. Be responsible to the President.
3. Keep in continual contact with the President and convey any national or international technical information of interest to their respective State Judging Directors for inclusion in the State web site/newsletter.
4. Enforce the adherence to high ethical standards in judging.

#### Meetings

1. Be present at all National Governing Board Meetings and present, discuss, and vote on pertinent issues. 6/2006
2. Hold a minimum of one Regional Governing Board meeting per year and vote only when a tie exists. Record and distribute minutes to the Regional Governing Board within one month of the meeting. Send a copy of the minutes to the President.

3. Failure to attend two consecutive National Governing Board Meetings shall constitute an automatic suspension. A proxy will not fulfill the attendance requirement. A proxy may be sent but she/he must be a State Judging Director from that region or a current member of the National Governing Board and the Regional Judging Director must obtain approval in writing from the President in order to be able to vote. 7/2005

#### Financial and Reports

1. Establish a separate bank account in the name of NAWGJ with her/his own name and that of the National Secretary and President as Trustees. All accounts and CD's should also carry the National Secretary and President as Trustees. 1/2012
2. Be authorized to sign checks, maintain all accounts, receive and review Quarterly Financial Reports from each SJD in respective regions. If an SJD sends in a Quarterly Financial Report late, follow the designated procedures that apply. 7/2014
3. Submit a Quarterly Financial Report to the Director of Finance. Include the reviewed SJD Quarterly Reports. This report must be postmarked by the 28<sup>th</sup> of February, and the 30<sup>th</sup> of May, August and November. 7/2014
4. Submit an annual budget to the Regional Governing Board for approval. 1/2012
5. Distribute copies of the last period Quarterly Financial Reports and Fundraiser Reports to the Regional Governing Board. 7/2014
6. After consultation with the Regional Governing Board, shall receive written approval of the Director of Finance for depreciable expenditures in excess of \$500.00. 6/2002
7. After consultation with the Regional Governing Board, shall receive written approval of the Director of Finance for expenses over \$200.00 for non-NAWGJ meetings or activities. 6/2003
8. After consultation with the Regional Governing Board, shall receive written approval of the Director of Finance for any gift or donation exceeding \$100.00. 6/2002

#### Elections

1. Be responsible for running State Judging Director elections in the Region (see Section III of the Judging Director's Guide).
2. When an Officer or Director runs unopposed, send the form to the State Judging Director's for their web site/newsletter. 7/2005
3. Receive and count ballots for State Governing Board elections and mail results to the candidates, the State Judging Director's and the Vice President on the ballot tally record form.

#### Regional responsibilities

1. Recommend qualified judges from their respective Regions for selected National and Regional competitions upon request.
2. Administer assigning of gymnastic officials.
3. Delegate responsibilities to their State Judging Directors.
4. Enforce the adherence to high ethical standards in judging.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

### Section III. – Other Officers

#### A. State Judging Director

##### State and Regional Responsibilities

1. Represent the state where her/his address is on file with the National Office, except under special circumstances when the Regional Governing Board can be petitioned in writing. 6/2000
2. Be responsible to the Regional Judging Director.
3. Keep in continual contact with the Regional Judging Director and convey any national or international information of interest to their State membership via the State web site/newsletter.
4. Enforce the adherence to high ethical standards in judging.

##### Meetings

1. Be present at all Regional Governing Board meetings and present, discuss and vote on pertinent issues.
2. Attend an annual national meeting as designated by the National Governing Board.
3. Hold a minimum of one State Governing Board meeting per year and vote only when a tie exists. This meeting must be publicized to all State Governing Board Members at least four weeks in advance and to the general membership at least three weeks in advance. A quorum (one more than 50% of all State Governing Board Members) must be in attendance in order for the meeting to be official. Within one month after the meeting, minutes must be sent to the Regional Judging Director and distributed to the State Governing Board. 1/2012
4. Failure to attend two consecutive national State Judging Director meetings or two consecutive Regional Governing Board meetings shall constitute an automatic removal from office. The State Judging Director must petition the National Governing Board if there are extenuating circumstances to be considered. A proxy will not fulfill the attendance requirement. A proxy may be sent but must be an elected member of that State's Governing Board or and be approved by the Regional Judging Director. The State Judging Director must obtain approval in writing from the Regional Judging Director in order for the proxy to have a vote. 1/2012

##### Financial and Reports

1. Establish a separate bank account in the name of NAWGJ with her/his own name, and that of the Regional Judging Director and the Director of Finance as trustees. All accounts and CD's should also carry the Director of Finance and Regional Judging Director as Trustees. 1/2012
2. Be authorized to sign checks and maintain all accounts.
3. Report finances to membership at least once a year. This annual financial report must indicate expenses and income for the entire year. Members are entitled to know the balance of the account but it does not have to be included in the annual report. 1/2012
4. Submit a Quarterly Financial Report to the Regional Judging Director. The report, with a copy of all receipts and bank statements, must be postmarked by the 20<sup>th</sup> of February, May, August and November. 7/2014
5. Late reports will result in: 1<sup>st</sup> time: warning and State Governing Board notification; 2<sup>nd</sup> time: fine and State Governing Board notification; 3<sup>rd</sup> time: Regional Governing Board will review and, remove State Judging Director from office or the Regional Judging Director will take over the State Judging Director account. (Refer to Section Art. VI, § 4 Removal From Office Guidelines)
6. Complete and file the State Judging Director's Annual Report Form.

7. After consultation with and approval of the State Governing Board members, receive written approval from the Regional Judging Director for depreciable expenditures in excess of \$200.00. 6/2002
8. After consultation with and approval of the State Governing Board members, receive written approval from the Regional Judging Director for non-NAWGJ expenses over \$100.00. 6/2002
9. After consultation with and approval of the State Governing Board members, receive written approval from the Regional Judging Director for any gift or donation exceeding \$100.00. 6/2002
10. Formulate an annual budget with the approval of the State Governing Board. Send copy to the Regional Judging Director.
11. Keep a list of all past State Judging Directors and State Governing Board members.

#### Elections

1. Determine positions of State Governing Board Members with approval of the State Governing Board. 6/2009
2. Be responsible for running the State Governing Board elections (Section III of the State Judging Director Guide).
3. Publish the form in the newsletter or web site when a candidate for the National Governing Board runs unopposed. 7/2005

#### Miscellaneous

1. Organize the publication and distribution of the state newsletter or update the State web site a minimum of four times a year. This information is for the membership and the Executive Officers as well as the Regional Judging Director and the other SJD's in the Region. Web site or e-mailed information must be mailed to those judges who do not have access to e-mail. This information should also be made available to the National Web Site Director and the USAG State Administrative Committee Chairperson. When technical information is included from the USAG, it must be approved and signed by the appropriate USAG officer.
2. Delegate responsibilities to her/his State Governing Boards. 1/2012
3. Recommend qualified judges from her/his respective state for State and Regional competitions, upon request, with the assistance of the State Governing Board members.
4. Administer assigning of judges and inform judges that ratings and availability do not guarantee assignments. 7/2005
5. Attend a Test Administrators Workshop to be eligible to administer the certification examination. 7/2005
6. Designate a CPE Coordinator if requested to do so by the USAG State Administrative Committee Chairperson. The State CPE Coordinator will receive and maintain all CPE reports and file with the USAG State Administrative Committee Chairperson. 6/2002
7. Promote the National Judges Cup. 7/2005

Failure to comply with the responsibilities of this office could result in removal from office by the Regional Governing Board.

## B. State Governing Board

### Executive

1. Must be elected in order to vote. If they are not elected, they may not carry out duties which allow them to handle funds, issue contracts, vote on State Governing Board issues, or write anything in print including newsletters on behalf of NAWGJ. 7/2005
2. Be responsible to the State Judging Director.
3. Represent the state where the address is on file with the National Office unless special circumstances are stated in a petition to the State Governing Board in writing. 6/2000
4. Fulfill the specific duties as outlined by the State Judging Director for the Board position held. 6/2002
5. Enforce the adherence to high ethical standards in judging.

### Meetings

1. Be present at all State Governing Board meetings and present, discuss and vote on pertinent issues.
2. Failure to attend two consecutive State Governing Board meetings shall constitute an automatic suspension. A proxy will not fulfill the attendance requirement. A proxy may be designated if she/he is a current member and approved by the State Judging Director. The proxy will not have a vote. 6/2012

### Financial

1. Approve the State Judging Director's budget.
2. Consult with the State Judging Director about expenditures of more than \$200.00 for depreciable items and \$100.00 for non-NAWGJ activities or expenditures for gifts or donations. 6/2002
3. Expenditures incurred by a State Governing Board member must be approved in writing by the State Judging Director. 6/2002

Failure to comply with the responsibilities of this office could result in removal from office by the State Governing Board.

## Section IV. – At-Large Directors

### A. National Web Site Director

#### Meetings

1. Be responsible to attend the NAWGJ National Governing Board Meeting once per year, if requested by the President.
2. Failure to attend two consecutive National Governing Board Meetings upon request shall constitute an automatic suspension.
3. Maintain a good working relationship with a specified web master.
4. Work closely with the other At-Large Directors (Librarian, Symposium Director and Judges Cup Director) to post pertinent information on their event and/or publications.
5. Be accountable to the National Executive Officers and the National Governing Board.
6. Submit a report of the year's activities to the National Governing Board.

### Financial

1. Obtain permission from the Vice President for depreciable expenses of \$500 or more.
2. Work with the Director of Finance on finance matters.
3. Submit a quarterly financial report for expenses and all monies received and disbursed.
4. Submit statements for web hosting, domain name and web master costs to Director of Finance for payment.

### Duties

1. Renew the domain name as needed.
2. Maintain hosting agreement for web site.
3. Submit all changes with detailed instructions to web master by email. Review and test all changes and links for accuracy.
4. Keep the web site professional in appearance and function.
5. Maintain the web site with current information.
6. Check all gymnastic organizations (USAG, AAU, etc.) web sites and/or contact person regularly for updates on a timely basis.
7. Work with the NAWGJ National Collegiate Assigner and NCAA Rules Interpreter to keep NCAA information up-to-date.
8. Contact RJD's, SJD's and individual judges for permission to post articles, score sheet, cheat sheets and administrative forms.
9. Be responsible for regularly obtaining and updating the web site contents.

### Miscellaneous

1. Publish the form on the web site when a candidate for the NGB runs unopposed.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## **B. National Symposium Director**

### Symposium Duties

1. Select the site of the National Judges Symposium (Symposium") with the approval of the National Governing Board.
2. Contract the hotel and said services for the Symposium.
3. Work with the Program Committee (chaired by the Vice President) and all other committees set forth by the National Governing Board.
4. Communicate with and oversee the on-site coordinators.
5. Establish a separate bank account in the name of NAWGJ, with her/his own name, and that of the President and Director of Finance as Trustees.
6. Work with the Vice President and Director of Finance on aspects of finances and submit a finalized financial report at the conclusion of the Symposium and present this report to the National Governing Board for approval within 60 days.
7. For a detailed job description, please refer to the National Symposium Guide.
8. Present an annual report at the National Governing Board Meeting.
9. Obtain permission from the Vice President for depreciable expenditures of \$500 or more. 1/2012

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.



### **C. National Librarian**

#### Duties

1. Be responsible to the National Executive Officers, the National Executive Board, and the National Governing Board.
2. Attend one National Governing Board Meeting per year upon request.
3. Failure to attend two consecutive National Governing Board Meetings when requested will constitute an automatic suspension.
4. Develop and solicit new materials. Acquire approval for all technical information used.
5. Maintain a catalog.
6. Keep in contact with the National Web Site Director to publish a catalog.
7. Receive orders and send educational materials upon request.
8. Maintain a collection development policy with the purpose of acquisition of materials.
9. Develop the Archives of NAWGJ.

#### Financial

1. Establish a separate bank account in the name of NAWGJ with her/his own name, and that of the President and Director of Finance as the Trustees.
2. Submit a yearly financial report to the NGB at the annual meeting.
3. Obtain permission from the Vice President for depreciable expenses of \$500 or more.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

### **D. National Judges Cup Director**

#### Duties

1. Be responsible to the National Executive Officers, the National Executive Board, and the National Governing Board.
2. Present an annual report at the National Governing Board meeting.
3. Failure to attend two consecutive National Governing Board Meetings when requested will constitute an automatic suspension.
4. Select a site and a host with the approval of the National Governing Board.
5. Negotiate the final contract with the host.
6. Assist the meet host/director with promoting the meet.
7. Obtain and contract the judges for the meet.
8. Schedule the judges for the sessions.
9. Obtain assistance from the local NAWGJ representatives.
10. Help coordinate transportation to and from the meet site.
11. For a detailed description, please refer to the Judges Cup Guide.
12. Ensure that the USA Gymnastics Rules and Policies are strictly enforced.

### Financial

1. Establish a separate bank account in the name of NAWGJ with the name of the President and the Director of Finance as trustees.
2. File with the Director of Finance an accounting of all monies received and disbursed within sixty (60) days of the Cup.
3. Submit a yearly financial report to the National Governing Board at the annual meeting.
4. Obtain permission from the Vice President for depreciable expenses of \$500 or more.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## **E. National Collegiate Assigner**

### Duties

1. Be responsible to the National Executive Officers, the National Executive Board and the National Governing Board.
2. Attend one National Governing Board meeting per year upon request.
3. Failure to attend two consecutive National Governing Board Meetings when requested will constitute an automatic suspension.
4. Monitor and administer the JAS system. Notify Level 10 and above judges to enter their available dates by September 15 so that assigning can begin October 1.
5. Notify all institutions of responsibility to enter their requests for judges by October 1.
6. Complete assigning by November 15.
7. File a written report to NACGC/W and NAWGJ by May 1. Attend NACGC/W yearly convention, if requested.
8. From the data entered in the JAS, create a list of active collegiate judges.
9. Educate the regional assigners on the use of the JAS.
10. Coordinate and supervise the assignment process.
11. Be responsible for the assignment of conference championships with input from the assigners.
12. Collect and compile evaluation forms and apply to active lists at own discretion.

### Financial

1. Establish a separate bank account in the name of NAWGJ with her/his own name, and that of the President and Director of Finance as the Trustees.
2. Collect assigning fees and reimburse regional assigners for their work.
3. Submit a yearly financial report to the NGB at the annual meeting.
4. Obtain permission from the Vice President for depreciable expenses of \$500 or more.

Failure to comply with the responsibilities of this office could result in removal from office after review by the National Governing Board.

## **Section V. – Past President**

### **A. Past President**

1. Act in an advisory capacity to the President.
2. Be authorized to perform any duties so indicated by the President and/or National Governing Board.
3. Expenses will be paid to fulfill these duties.

## ARTICLE V – FINANCIAL POLICY

### Section I. – Definition

- A. The National Association of Women’s Gymnastics Judges is a 501 (c) 3 which is defined by the IRS as a not-for-profit organization that is organized and operated exclusively for one or more exempt purposes.
- B. It is the mission of the National Association of Women’s Gymnastics Judges to provide professional development for its members and to support and promote women’s gymnastics in the United States.
- C. The Financial Policy of NAWGJ clarifies the roles, authority, and responsibilities for essential financial management activities and decisions. The purpose of the Financial Policy is to describe how the respective Boards must document and carry out financial management activities
- D. All Officers and Directors of NAWGJ under section 501 (c) (3) have an ongoing responsibility to ensure that the organization maintains its exempt status and meets its compliance responsibilities.

### Section II. – Assignment of Authority

- A. All NAWGJ funds belong to the National Organization, including Regional and State funds.
- B. These Officers have the authority to open a checking and/or savings account in the name of NAWGJ:
  - 1. The Executive Officers (President, Vice President, National Secretary, Director of Finance)
  - 2. The Regional Judging Directors
  - 3. The State Judging Directors
  - 4. At-Large Directors *with the approval of the Executive Officers*
- C. Only the President, the Vice President, The National Secretary and the Director of Finance have the authority to establish credit in NAWGJ’s name. Signatures from any two Executive Officers would be required.

### Section III. – Separation of Duties

- A. Separation of duties is the concept of having more than one person required to complete a task. Separation of duty, as a security principle, has as its primary objective the prevention of fraud and errors. This objective is achieved by sharing the tasks and associated privileges for a specific business process among multiple users. This principal is demonstrated in the traditional example of separation of duty found in the requirement of two signatures on a check.

- B. Several approaches are optionally viable: (see attached Glossary for detailed explanations)
  - 1. Sequential separation (two signatures principle)
  - 2. Individual separation (four eyes principle)
  - 3. Spatial separation (separate action in separate locations)
- C. In a perfect system, no one person should handle more than one type of function.

#### **Section IV. – Board Minutes**

- A. Minutes must be kept for all State Governing Board, Regional Governing Board, National Governing Board and National Executive Board Meetings. Once approved, State Governing Board minutes need to be sent to the Regional Judging Director. Regional Governing Board Regional Governing Board minutes should go to the Regional Governing Board Regional Governing Board members and to the National Executive Board. The ideal timeline is 2-3 weeks. They may be approved online by the Board responding to all Board Members with approval. At each Board meeting the approval of the previous Board meeting will be documented in the minutes.
- B. All financial decisions must be supported in respective Board minutes and approved budgets.
- C. Remember that minutes must be kept FOREVER by the appropriate Director!!

#### **Section V. – Disbursement of Funds**

- A. An approved budget is the authorization for the spending of NAWGJ funds as outlined in Duties from the NAWGJ Operating Code.
- B. All financial decisions must be supported by respective Board minutes and approved budgets.

When making a decision, each Officer and Director should ask:

- 1. Is my financial decision in compliance with NAWGJ Financial Policy and Mission?
- 2. Is my decision legal and ethical?

#### **C. Guidelines**

##### Guidelines for General Expenditures

- 1. All funds must be distributed for the common good, for purposes stated in our Mission. No monies can be held in accounts for specific members. Proceeds from fundraisers cannot be used only to benefit those who did the fundraising.
- 2. Budgeted funds held in reserve must have a designated purpose to accomplish our Mission, i.e. setting aside money for a future educational opportunity.

##### Guidelines for Gifts and Donations

Circumstances do arise where gifts and donations using NAWGJ funds may be allowable; however, these donations must be appropriate for the occasion and should be limited to \$100.00 or less. As stated in the Operating Code, the SJD must receive written approval from the Regional Judging Director for any gift or donation exceeding \$100.00.

NAWGJ funds may not be used for cash awards, cash gifts or cash donations to any athlete.

1/2015

#### Guidelines for Officer Expenditures

1. Expenditures cannot be reimbursed without an itemized receipt (a credit card statement is not an itemized receipt).
2. Funds must not be co-mingled (no personal items on NAWGJ receipts).
3. Phones: The State, Regional and Executive Officers' allowable expenses for cell phones, landline phones and internet may not exceed 25% of the total bill for each, unless documentation is provided. The exception is a dedicated land line for NAWGJ that is approved in advance by the RJD (or President for RJD). The land line would not be in addition to the above allowable 25% (NGB meeting minutes approved 2008).
4. Travel: To be recorded on Travel Expense Voucher and submitted with Quarterly Financial Statement Documentation in minutes and RJD approval must be attached to the Travel Expense Voucher for all non-NAWGJ events.
5. Overnight Travel: Rates for meals are listed on the Travel Expense Voucher.
6. When per diem rates are utilized, there is no requirement to obtain receipts from travelers to substantiate these components of business travel.
7. Airfare: a combination of an itinerary, credit card receipt and boarding passes or an airline-issued receipt should be submitted.
8. Parking
9. Lodging
10. Miscellaneous transportation expenses (taxi or shuttle)
11. Mileage at the current IRS rate
12. Reimbursable room cost must not exceed the cost of a standard room.
13. Rental cars should be smaller or mid-size vehicles. Share whenever possible.

#### Special rules applying to air travel:

1. Reimbursement for air travel will be limited to coach class.
2. Memberships in airline flight clubs are not reimbursable
3. Cost of upgrade certificates is not reimbursable.
4. Cost of cancelling and rebooking flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons.
5. Cost of in-flight movies and alcohol is not reimbursable.
6. Reasonable tips for baggage handling shall be reimbursed. No receipts required.
7. Payment for one checked bag is allowed.
8. A combination of an itinerary, credit card receipt and boarding passes or an airline-issued receipt should be submitted.

## SECTION VI. – INDEMNIFICATION

- A. NAWGJ will, to the extent legally permissible under Nevada Revised Statutes (“NRS”) Section 78.502, indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, except an action by or in the right of the NAWGJ, by reason of the fact that he is or was a director, officer, employee or agent of the NAWGJ, or is or was serving at the request of the NAWGJ as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with the action, suit or proceeding if he: (a) Is not liable pursuant to NRS 78.138; or (b) Acted in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the NAWGJ, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the person is liable pursuant to NRS 78.138 or did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, or that, with respect to any criminal action or proceeding, he had reasonable cause to believe that his conduct was unlawful.
- B. NAWGJ may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the NAWGJ to procure a judgment in its favor by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the NAWGJ as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses, including amounts paid in settlement and attorneys' fees actually and reasonably incurred by him in connection with the defense or settlement of the action or suit if he: (a) Is not liable pursuant to NRS 78.138; or (b) Acted in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the NAWGJ. Indemnification may not be made for any claim, issue or matter as to which such a person has been adjudged by a court of competent jurisdiction, after exhaustion of all appeals therefrom, to be liable to the corporation or for amounts paid in settlement to the corporation, unless and only to the extent that the court in which the action or suit was brought or other court of competent jurisdiction determines upon application that in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper.
- C. To the extent that a director, officer, employee or agent of NAWGJ has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in A or B, or in defense of any claim, issue or matter therein, the NAWGJ shall indemnify him against expenses, including attorneys' fees, actually and reasonably incurred by him in connection with the defense.

## ARTICLE VI - COMPLIANCE

### Section I. - Record Retention

PERMANENT RECORDS	Executive Board	RJD	National Directors	SJD
Determination letter recognizing tax-exempt status	X			
Articles of Incorporation	X			
By-laws with amendments	X			
Board minutes	X	X	X	X
Tax returns & related documents	X	X	X	X
List of Directors, Officers and Board Members	X	X	X	X
7 YEAR RETENTION				
List of Directors, Officers and Board Members	X	X	X	X
Quarterly Financial Reports including receipts and supporting documents	X	X	X	X
Contracts entered into	X	X	X	X
W-9's	X	X	X	X
Bank Statements	X	X	X	X
Equipment Inventory Reports	X	X	X	X

Outgoing Officers and Directors must pass on ORIGINAL documents to the next office-holder within 30 days of the publication of election results.

#### D. Assets

Records should show:

1. When and how the asset was acquired
2. Proof of authorization (Board minutes and/or RJD approval in writing)
3. Purchase price
4. Model, serial number and location
5. Cost of any improvements
6. How the asset was used
7. When and how the asset was disposed of
8. Selling price
9. Asset was passed on to next office-holder

## **Section II. – Whistleblower Policy**

The NAWGJ Code of Professional Responsibility (the Code) requires its Officers and Directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

### **A. The objective of NAWGJ’s Whistleblower Policy is to establish procedures for:**

1. Submission of concerns regarding accounting or audit matters by Directors and Officers of NAWGJ on a confidential and anonymous basis
2. The receipt, retention and treatment of complaints received by the Organization
3. The protection of Directors, Officers and members reporting concerns from retaliatory actions.

### **B. Reporting Responsibility**

1. Each Director, Officer and Member of NAWGJ has an obligation to report in accordance with this WB policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of NAWGJ’s Code.
2. All suspected violations will be reported to the Vice President in accordance with the established procedures. The Vice President shall be responsible for investigating and making appropriate recommendations to the National Governing Board with respect to all reported concerns.

### **C. No Retaliation**

It is contrary to the values of NAWGJ for anyone to retaliate against any member who in good faith reports an ethics violation. A member who retaliates against someone who has reported a violation in good faith is subject to discipline.

### **D. Reporting Procedure**

Directors, Officers and Members should submit concerns in writing directly to the Vice President. If the concern involves the VP, submission would be directed to the President. Contact information for both may be obtained on the National web site ([www.nawgj.org](http://www.nawgj.org)).

### **E. Compliance Officer**

The Vice President will notify the person who submitted the concern and acknowledge receipt of the reported or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.



#### **F. Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously, or knowingly to be false will be viewed as a serious disciplinary offense.

#### **G. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Section III. – Conflict of Interest**

#### **A. Introduction**

1. The purpose of the conflict of interest policy is to protect NAWGJ's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of NAWGJ or might result in a possible excess benefit transaction. NAWGJ is committed to not only monitor and prevent any financial abuse, but also to use its best efforts to avoid the appearance of impropriety or favoritism, even where none actually exists.
2. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

#### **B. Definitions**

##### Interested Person

Any director, principal officer or member of a committee with governing board 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:

1. An ownership or investment interest in any entity with which NAWGJ has a transaction or arrangement
2. A compensation arrangement with NAWGJ or with any entity or individual with which NAWGJ has a transaction or arrangement, or
3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which NAWGJ is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.
4. 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 appropriate governing board or committee decides that a conflict of interest exists.

## C. Procedures

### 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 governing board delegated powers considering the proposed transaction or arrangement.

### 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 governing board 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.

### Procedures for Addressing the Conflict of Interest

1. An interested person may make a presentation at the governing board or committee 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.
2. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
3. After exercising due diligence, the governing board or committee shall determine whether NAWGJ 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.
4. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in NAWGJ'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.

### Violations of the Conflicts of Interest Policy

1. If the governing board 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.
2. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

#### **D. Records of Proceedings**

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

1. 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 governing board's or committee's decision as to whether a conflict of interest in fact existed.
2. The names of the persons who were present for discussions and votes relating to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### **E. Compensation**

1. A voting member of the governing board who receives compensation, directly or indirectly, from NAWGJ for services is precluded from voting on matters pertaining to that member's compensation.
2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from NAWGJ for services is precluded from voting on matters pertaining to that member's compensation.
3. Any voting member of the governing board can provide information to any committee regarding compensation. This also applies to any committee member whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly from NAWGJ, either individually or collectively.

#### **F. Annual Statements**

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

1. Has received a copy of the conflicts of interest policy
2. Has read and understands the policy,
3. Has agreed to comply with the policy, and
4. Understands NAWGJ 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.

## **G. Periodic Reviews**

To ensure NAWGJ 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:

1. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
2. Whether partnerships, joint ventures, and arrangements with management organizations conform to NAWGJ'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.

## **H. Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, NAWGJ may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

### Transactions which are Deemed Approved

The following transactions or arrangements are deemed approved and generally do not need to be the subject of a vote or other determination regarding conflicts of interest:

1. Judging Fees – Fees paid solely for rendering services as a judge at a competition or event shall be deemed approved, provided that such payments are similar in size and structure to those paid to others who are not interested persons.
2. Honorariums for Services Rendered – Reasonable fees paid solely for rendering services as a presenter or clinician at an educational clinic or for event services shall be deemed approved, provided that (a) full disclosure is made, and (b) the compensation is similar in size and structure to that paid to others who are not interested persons.
3. But if each of the stated conditions are not present or satisfied, the proposed transaction or arrangement should be reviewed (see Procedures: Duty to Disclose).

**NAWGJ CONFLICT OF INTEREST POLICY:  
ACKNOWLEDGEMENT AND FINANCIAL INTEREST DISCLOSURE STATEMENT**

Our organization follows a conflict of interest policy designed to foster public confidence in our integrity and to protect our interest when we are contemplating entering a transaction or arrangement that might benefit the private interest of a director, an officer, any of our key members or other interested persons.

**Part 1. Acknowledgement of Receipt**

I hereby acknowledge that I have received a copy of the conflict of interest policy of NAWGJ, have read and understood it, and agree to comply with its terms. I further understand that NAWGJ is a charitable, tax exempt entity, and to maintain a federal tax exemption status, it must engage primarily in activities that accomplish its Mission.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

This form needs to be completed annually by all Officers and Directors and any standing Committee members with financial decision-making authority.

## GLOSSARY OF FINANCIAL TERMS

**Accountability:** Accountability is an obligation or willingness by a charity to explain its actions to its stakeholders. For now, Charity Navigator is specifically evaluating the fiduciary actions of charities. In the future, we intend to evaluate other aspects of accountability such as results reporting and other indicators of the way organizations use the resources they raise to accomplish their mission.

**Administrative Expenses:** This measure reflects what percent of its total budget a charity spends on overhead, administrative staff and associated costs, and organizational meetings. Dividing a charity's administrative expenses by its total functional expenses yields this percentage.

**Assets:** A charity's assets include cash, savings, investments, property, and other items of ownership with an exchange value. By maintaining reserves of assets, a charity is able to further advance its purposes and meet its growing needs.

**Board Listed (on Form 990) / Board Members Not Compensated:** The IRS requires that any compensation paid to members of the charity's governing body be listed on the form 990. Furthermore, all members of the governing body need to be listed whether or not they are compensated. It is not unusual for some members of the board to have compensation listed. The executive director of the organization frequently has a seat on the board, for instance, and is compensated for being a full time staff member. However, it is rare for a charity to compensate individuals only for serving on its Board of Directors. Although this sort of board compensation is not illegal, it is not considered a best practice.

**Charity:** A charity exists to serve a societal or group mission, and does not pursue a self-interest or pay out profit to individuals. It is recognized by the IRS as tax-exempt and eligible to receive tax-deductible contributions. We use the terms charity and non-profit interchangeably.

**Conflict of Interest Policy:** Such a policy protects the organization, and by extension those it serves, when it is considering entering into a transaction that may benefit the private interest of an officer or director of the organization. Charities are not required to share their conflict of interest policies with the public. Although we cannot evaluate the substance of its policy, we can tell you if the charity has one in place based on the information it reports on its Form 990.

**Documents/Board Meeting Minutes:** An official record of the events that take place during a board meeting ensures that a contemporaneous document exists for future reference. Charities are not required to make their Board meeting minutes available to the public. As such, we are not able to review and critique their minutes. For this performance metric, we are checking to see if the charity reports on its Form 990 that it does keep those minutes. In the future, we will also track and rate whether or not a charity keeps minutes for its committee meetings.

**Expenses:** A charity's expenses include spending on such things as salaries, supplies, equipment, travel, and conferences. They can also include the value of donated goods that a charity distributes.

**Form 990:** For every fiscal year it is in operation, a charity discloses its financial and programmatic information in an annual federal return filed with the IRS. Forms 990 are public documents. By law, a copy of the forms must be supplied to anyone who requests them. We use Forms 990 as the primary source of information for evaluating charities.

**FYE:** The twelve month period defining a charity's annual cycle of activity, at the conclusion of which a charity (if it isn't exempt from doing so) files an informational tax return Form 990 with the IRS. A charity can designate any month as the beginning of its fiscal year. We commonly refer to a charity's FYE (fiscal year ending), the month, day, and year when a charity's fiscal year ends. For example, we would refer to a fiscal year ranging from July 1, 2001 to June 30, 2002 as FYE 2002

## GLOSSARY OF FINANCIAL TERMS

**Mission:** A statement of an organization's purpose, programs, and services rendered. Charities often define their core purposes in a formal mission statement. "Mission" as it appears below is not necessarily a charity's formal mission statement. This mission, however, does consist entirely of text taken from each organization's own web site, Form 990, annual report, and/or brochure.

**Records Retention and Destruction Policy:** Such a policy establishes guidelines for handling, backing up, archiving and destruction of documents. These guidelines foster good record keeping procedures that promotes data integrity. Here we are reporting on the existence of a policy as reported by the charity on its Form 990.

**Revenue:** Charities can derive revenue or funding from a variety of sources, including contributions, program services, membership dues, interest on savings, investment income, special events, and sales of inventory.

**Transparency:** Transparency is an obligation or willingness by a charity to publish and make available critical data about the organization.

**Whistleblower Policy:** This policy outlines procedures for handling employee complaints, as well as a confidential way for employees to report any financial mismanagement. Here we are reporting on the existence of a policy as reported by the charity on its Form 990.

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