

As approved by BOD November 2023

STANDING RULES
OF
THE MASTER GARDENERS OF PRINCE WILLIAM, INC

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STANDING RULES
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Section 1. Purpose

The purpose of the Standing Rules is to provide guidelines pertaining to the effective operation and administration of the Master Gardeners of Prince William, Inc. (a Federally approved nonprofit 501(C)3 organization), hereafter known as “MGPW” or “the Association.” If a conflict arises between the Bylaws and the Standing Rules, the Bylaws control. Similarly, if a conflict arises between any internal MGPW rules and the MGPW-VCE Memorandum of Understanding the MOU controls.

Section 2. Adoption of, and Revisions to, the Standing Rules

Standing Rules, and Revisions to the Standing Rules, may be proposed by any member and adopted with the approval of MGPW’s Board of Directors (BOD). They will become effective upon approval unless otherwise noted. A standing rule can be adopted/modified/deleted by a majority vote at any BOD meeting without previous notice.

Section 3. Regular BOD Meetings

The BOD will establish an annual planning schedule which projects the dates when regular BOD meetings are scheduled to occur. This schedule will be available to the members of the Association. Changes to the annual planning schedule will be provided to members no less than ten (10) days before the meeting. Location will be approved by the BOD. Location and time will be published no less than ten (10) days before each meeting.

Section 4. BOD Voting

- A. A simple majority vote of the BOD will allow a motion to be passed.
- B. If there is a tie, the President will determine the vote.
- C. The BOD may vote in person, by video conferencing, email, or telephone when necessary. Video conferencing, email and telephone voting will follow the procedures outlined in the MGPW Handbook of Parliamentary Procedures.

Section 5. Financial General Policies

- A. MGPW may fund advances to committee chairs and pay expenses associated with approved MGPW activities.
- B. Original documentation (receipt) or electronic copy must accompany any request for funds, along with the designated form noting date, amount and committee involved.
- C. Receipts / reimbursement forms must be turned in within three (3) weeks of expenditure.
- D. The Treasurer will pay approved expenses and will maintain appropriate records of all income and expenditures.
- E. All Officers and Committee Chairs will present to the BOD, their estimated income and expenses for each budget year in accordance with MGPW annual budget procedures.
- F. Activities requiring funds not previously approved on the current budget must be approved by the BOD prior to expenditure. These approvals will be noted and highlighted by the Secretary in the BOD meeting minutes.

Section 6. Officer Guidelines:

The five elected Officers of MGPW, the appointed Standing Committee chairpersons, and Virginia Cooperative Extension (VCE) Member are all voting members of the BOD. All members of the board have the duty to create a collaborative and collegial interpersonal environment that freely encourages civil debate and exchange of diverse ideas while respecting the dignity and input of fellow members. Each voting member when nearing the end of their BOD tenure will nominate at least one qualified candidate replacement for his/her position. All voting members of the BOD should attempt to attend every BOD meeting. Officer duties in addition to those specified in the MGPW Bylaws and MGPW Handbook of Parliamentary Procedures follow:

President

- A. Will attend and chair all meetings of the BOD, Executive Committee, and the MGPW as a whole.
- B. Will set an example for the BOD to foster positive relationships and communications between local Extension agent / Extension staff and MGPW BOD / Association members /volunteers.
- C. Will write a column for MGPW newsletters as requested.
- D. Will select locations for Board meetings.
- E. Will write letters on behalf of the BOD or MGPW to any parties as directed by the BOD or when otherwise appropriate.
- F. Will acknowledge at a subsequent meeting any votes or other actions taken between scheduled meetings. These are usually votes for funds needed for unexpected costs or for other actions that require attention before the next scheduled BOD meeting.

Acknowledgement by the BOD will provide the Secretary with the opportunity to record the vote in the BOD minutes.

- G. Will assure that the Treasurer submits Federal and State tax returns (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.
- H. Will seek approval from a majority of the BOD on any usage of the Association's bank card for purchases not approved in the Association's budget. Usage is to be limited to online payment of fees or for purchases/payments and documentation of the transaction will be sent to the Treasurer.
- I. Will receive input from all BOD members and prepare and provide the agenda for every Board meeting.
- J. Will coordinate with the VCE Member to ensure compliance with 501(C)3 MOU signed by MGPW and VCE Headquarters at Virginia Tech.

President Elect/Past President

- A. Will assist the President in his or her duties as needed.
- B. Will stand in for President as necessary.
- C. Will assume the duties of President upon the end of his or her term as President Elect.
- D. Will provide BOD oversight for the budget and audit /financial review processes.
- E. Will in coordination with the VCE Member, provide BOD oversight for communications with organizations **external** to MGPW. This includes but is not limited to be the point of contact (POC) to
 - a. Identify and develop the external communications strategy for reaching out to the greater Prince William community to advocate for a positive image of MGPW to include fostering media relations and public awareness.
 - b. Foster the culture of environmental stewardship throughout the Prince William area by being on the outlook for outreach opportunities that promote the MGPW vision.
- F. In collaboration with the Member-at-large, will find volunteers for the temporary Special Committees.

Secretary

- A. Will record minutes at all regular, special, and annual meetings. Draft meeting notes should be sent out within two (2) weeks of a meeting for the entire Board to review and provide feedback.
- B. Will furnish revisions and corrections to the minutes to the BOD, as needed. If no feedback is received within two (2) weeks, then the meeting notes will be considered approved and available to be posted on the MGPW website.
- C. Will ensure BOD meeting minutes are published on the MGPW website within ten (10) days of BOD approval of said minutes.

- D. Will record votes or actions taken by the BOD between BOD meetings (such as special meetings conducted by video conference, telephone, or email) and record results at a subsequent BOD meeting.
- E. Will ensure BOD minutes are available to any MGPW member to review for five (5) years.
 - a. Will annually review BOD minutes that are over five (5) years old and will recommend to the BOD any documentation to destroy or to save.
- F. Will provide the annual schedule of BOD regular meetings to the MGPW membership within thirty (30) days following the annual meeting. Will provide changes to the regular meeting schedule no less than ten (10) days before the meeting.
- G. Will keep an up-to-date list of Officers and Committee Chairs and furnish same to the Officers and Committee Chairs.
- H. Will write letters on behalf of the BOD or MGPW to any parties as directed by the BOD or when otherwise appropriate.
- I. Will submit a copy of each of the BOD monthly minutes highlighted with BOD funding decisions for yearly audit no later than January 31.

Treasurer

- A. Will pay approved expenses and will maintain appropriate records of all income and expenditures.
- B. Will present financial reports to the BOD at every Board meeting for inclusion in the Board minutes.
- C. Will keep up-to-date MGPW financial records.
- D. Will notify BOD of any donations made to MGPW.
- E. Will acknowledge all donations made to MGPW, incorporating the language as required by the IRS.
- F. Will submit the appropriate IRS Federal and State Tax Forms (IRS Form 990/990N/990EZ as appropriate) by the specified filing date.
- G. Will work with the Officers and Committees to collect and retain records that are required for maintaining tax exempt organization status.
- H. Will ensure BOD financial records are available to any MGPW member to review for five (5) years.
 - a. Will annually review BOD financial that are over five (5) years old, and will recommend to the BOD any records to destroy or to save.
- I. Will seek approval from a majority of the BOD on any usage of the Association's bank card for purchases not approved in the Association's budget. Usage is to be limited to online payment of fees or for purchases/payments and documentation of the transaction is to be sent to the Treasurer.
- J. Will provide necessary money / change for events requiring cash.

- K. Will ensure the premium for MGPW blanket accident policy is paid prior to the annual due date.
- L. Will ensure Virginia State Sales Tax is filed and paid each month sales occur.
- M. Will ensure Virginia State Corporation Commission Registration is filed and paid in a timely manner.
- N. Will submit records to yearly audit no later than January 31.

Member at Large

- A. Will represent the Association membership at BOD meetings.
- B. Will occasionally conduct informal “walk around” sensing Association members to ascertain likes and dislikes; will report significant and recurring issues to the BOD.
- C. Will oversee the implementation of the Conflict-of-Interest Policy
- D. Will provide BOD overwatch for improving communications **internal** to MGPW. This includes but is not limited to being BOD POC for the following: MGPW newsletter; MGPW website quarterly content reviews; MGPW’s volunteer training initiatives; and reporting on the size of the membership base to include retention of veteran volunteers.
- E. In collaboration with the President Elect/Past President, will find volunteers for the temporary Special Committees.
- F. Will assist the VCE Member in formulating the membership questionnaires to be filled out during the Annual Recertification meeting; lead the synthesis of the questionnaire input and provide recommended ideas for implementation of member feedback.
- G. Will oversee, implement, and ensure the Bereavement guidelines are followed.
- H. Will be the MGPW Point-of-Contact (POC) when an MG or the spouse of an MG passes away. Will arrange for a card from MGPW and flowers if appropriate. Flowers will be paid for by the MGPW budget.

Section 7. The Virginia Cooperative Extension (VCE) Members.

Extension Agent

- A. Will present issues and concerns from state-level Virginia Cooperative Extension, Prince William County area governments and other governmental/non-governmental agencies to the BOD.
- B. Will advise the BOD on provisions of the 501(C)3 MOU signed by MGPW and VCE Administration at Virginia Tech so Master Gardener programs are maintained pursuant to Virginia Tech and Cooperative Extension policy and that properly enrolled volunteers remain fully eligible for Virginia Tech liability coverage.
- C. Will inform the BOD about money handling and financial procedures from Virginia Tech and Virginia Cooperative Extension.
- D. Will provide updates to the BOD on local VCE programs relevant to MGPW.

- E. Will make recommendations to the BOD regarding MGPW programs.
- F. Will request Master Gardener assistance as required to support the mission of the local VCE office.
- G. Will provide reasonable administrative support that is beyond MGPW capabilities.
- H. Will submit requested records for annual financial review no later than January 31.

Master Gardener Coordinator

- A. Will manage the day-to-day functions of VCE-Prince William Master Gardener Volunteers to include but not limited to communications with volunteers, conduct daily operations and general outreach to the community for approved Master Gardener programs.
- B. Will request all appropriate assistance from the BOD and Extension Agent to effectively assist the Association to fulfill its mission, vision, and strategic plan.
- C. Will serve as MGPW's primary spokesperson to the media and the general public.
- D. Will assist the BOD to make informed decisions by communicating relevant information in a timely and accurate manner.
- E. Will manage VCE's annual Training Class for trainees.
- F. Will be authorized to sign BOD approved notes and other communications on behalf of MGPW, as requested.

Section 8. Committees

MGPW has two types of committees: Standing and Special Committees.

Standing Committees are considered permanent in that they perform a continuing function, e.g. the Education Committee. Special Committees are appointed to carry out a specific function or task and may be dissolved when the function or task for which it was responsible has been accomplished, e.g. Audit Committee. Standing committee leads should attend every BOD meeting. Special Committee leads should attend the BOD meeting as required for their committee.

Committee Guidelines

All committees are responsible for the following:

- A. Provide the BOD with reports of activities.
- B. Comply with MGPW budget and audit procedures.
- C. Maintain committee records and deliver to the Board Secretary to file in the appropriate MGPW website.
- D. Keep the BOD informed regarding changes, expenses, staffing needs and any concerns that may arise.

- E. Follow any handbooks or instructions for the committee. Update the instructions in the Standing Rules as necessary.
- F. Seek assistance from VCE staff as appropriate.
- G. Follow cash management best practices and transfer all funds and appropriate documentation in a timely manner to the Treasurer so that all income and expenditures are properly recorded.

Section 9. Standing Committees

Social Standing Committee

- A. Develop an annual social event calendar.
- B. Organize, advertise and host MGPW social events.
- C. Handle registration, confirmation, and evaluation of social programs.
- D. Facilitate payment of event fees.
- E. Submit status reports for publishing in the MGPW newsletter.

Education Standing Committee

- A. Prepare and disseminate marketing materials.
- B. Handle registration, confirmation, and evaluation of programs.
- C. Facilitate payment of event fees.
- D. Transfer all funds and appropriate documentation in a timely manner to the Treasurer so that all income and expenditures are properly recorded.
- E. Submit status reports for publishing in the MGPW newsletter.
- F. Provide the BOD with requests for speaker honorariums with as much notice as possible, if not previously budgeted by the Committee.
- G. Reserve venues for program presentations as needed.

Teaching Garden Standing Committee. The Teaching Garden Beautification, Education and Enhancement team (TGBEEs)

- A. Plan and maintain the Teaching Garden in support of VCE programs to include providing,
 - a. Planting Bed Leader support
 - b. Vegetable Planting Bed support
 - c. Compost Area support
- B. Follow and update the TGBEE Handbook.
- C. Train the Master Gardener Interns each year
- D. When possible, hold Plant Sales at least twice/year

- E. Hold an annual training class for pruning if there is interest
- F. Interface with the Monastery as needed
- G. Arrange mulch and compost deliveries
- H. Maintain Memorial Garden and conduct services as needed
- I. Conduct garden tours

Fundraising Standing Committee

- A. Research and make recommendations to the BOD on fundraising initiatives. Implement approved fundraising initiatives.
- B. Ensure inventory control and accounting for merchandise for sale or donations received. Provide the Treasurer and Audit Special Committee with the value and status of the inventory, as required.
- C. Ensure funds received from sales are submitted to the Treasurer; there is to be no co-mingling of funds.
- D. Seek approval from the BOD for the purchases of merchandise more than that approved in the Annual Budget.
- E. Advise the Treasurer when Vendor payments are due and provide invoices, sales receipts and other documentation of funds received.

Communications Standing Committee

- F. Responsible for MGPW external outreach through multiple media platforms such as Facebook and SnapChat. Additional media platforms may be added as new technology emerges.
- G. Work to identify relevant topics of interest to the community while exploring ways to consolidate and streamline MGPW messaging. Information shared will be research based using the most up-to-date academic and peer reviewed studies.
- H. Keep the MGPW Board informed of any changes to media platforms.
- I. Coordinate information releases and event plans through the VCE Prince William office.
- J. Attend all MGPW Board meetings and provide a monthly report of public engagement data.

Section 10. Special Committees Selecting Scholarship and Grant Recipients

Annual Audit Special Committee

- A. References such as The Virginia Society for Certified Public Accountants (VSCPA) "Audit Guide for Small Nonprofit Organizations" provide an overview of the audit process. See <http://www.vscpa.com/Content/Files/vscpa/Documents/2012/Audit2012.pdf>

- B. The purpose of the Annual Audit / Financial Review is to provide a high level of assurance that the Association's financial statements are fairly presented and free of misstatements. This process also provides an annual opportunity to review internal MGPW financial controls.
- C. The President Elect / Past President is the BOD point of contact for audit related matters.
- D. An Annual Audit/Financial Review of all MGPW funds will be performed by an Audit Special Committee. The Audit Committee will consist of two (2) or more Association members, none of whom are on the BOD. Committee members will have experience relative to auditing and will not be engaged in actual transactions being audited. Also, qualified auditors who are not members of the Association may be requested by the BOD to perform an audit.
- E. The Treasurer, VCE Local Agent and Secretary will provide the Audit Special Committee with appropriate financial documentation for the past year by January 31st.
- F. Documentation to be provided to the Audit Special Committee includes the following items from the past year:
 - a. Copies of bank / account statements.
 - b. Copies listing detail of income and expenses earmarked for MGPW from the VCE Prince William local agency funds (LAF) or Virginia Tech Foundation (VTF) VCE-Prince William Master Gardener account.
 - c. Copies of all "Request for Reimbursement" and "Request for Deposit" forms.
 - d. Access to the MGPW budget spread sheet showing dates and amounts of all deposits and checks to include check numbers and payees.
 - e. Access to minutes of any MGPW Board meeting that deal with financial motions for the audit year.
- G. As part of the Annual Audit / Financial Review the Audit Special Committee will be asked to provide recommendations on improving MGPW internal financial controls.
 - a. The final Audit Report will be provided to the BOD within 30 days after receipt of all relevant documentation, if possible.
 - b. The BOD will act to resolve deficiencies identified in the audit report.

MG College Scholarship Special Committee

- A. Master Gardener College is a continuing education event similar to a conference. It is conducted by VCE and the Virginia Polytechnic Institute and State University (Virginia Tech). Hours in the event contribute to the continuing education requirement for Master Gardeners. MGPW offers a scholarship to financially assist Master Gardeners with attendance. This scholarship activity begins in January and concludes in April when the award is made. Scholarships are funded entirely from income from fundraisers and donations.
- B. The BOD will form a special scholarship selection Committee to determine the scholarship winner. The Committee, consisting of an odd number of members and is newly formed each year no later than April. The selection Committee will consist of MGPW members in good standing. Practice is to solicit membership for the Committee from previous recipients of this scholarship as well as members who have attended the

Master Gardener College. The Committee selects its chair from the members of the Committee. If a Committee member needs to be replaced or additional Committee members are needed, the Committee Chair may ask the membership for replacement. The Chair, in consultation with the Committee Members, will establish operating procedures and criteria to guide deliberations. The Committee will select a winner and a runner up in case the winner cannot attend College. The Chair will present the name of the Committee's recommended scholarship winner to the BOD. The Committee is dissolved upon completion of the task and the chair provides a follow up report by August.

- a. MGPW will offer a scholarship in the amount to be specified in the MGPW Annual Budget. The amount of that scholarship will be used to help offset some costs of registration.
 - b. This scholarship is publicized at our annual recertification meeting, by email to all MGPW members, our organization's monthly newsletter, and on our webpage.
- C. Any active Master Gardener in good standing is eligible for this award. Even relatives of the Selection Committee and BOD members. While the BOD approves the selections for consideration, the Selection Committee makes the final decision of the scholarship winner. It is the practice that should a relative of any member of the Selection Committee, the BOD or a member of the BOD be nominated, the Selection Committee/or Board member may recuse themselves or may be asked by other Selection Committee Members Board members to recuse themselves.
- D. This scholarship is based on nomination by VCE agents, the MG Coordinator, or other MGPW members. A member may recommend themselves. This scholarship is awarded based on the nomination application, financial need, demonstrated or potential leadership, service hours, newness to the Master Gardener program, and minority/diversity status.
 - a. The amount of the scholarship may be changed by the BOD and will be based upon donations received to support the scholarship, fundraisers for MGPW, and the cost of attendance at Master Gardener College.
 - b. To obtain the MGPW Master Gardener Scholarship the winner must agree to attend the entire continuing education event. Upon completion, the winner must share with members a summary of what was taught. Summary of this discussion should be included in the next available MGPW newsletter.
- E. MGPW ascertains that the scholarship winner has attended at least seventy five percent (75%) of the Master Gardener College. If the winner does not complete at least 75% of the event the winner must reimburse MGPW the amount of the reward.
- F. A history of previous recipients of this scholarship is maintained. This history includes names, amount awarded, and addresses.

Master Gardener Volunteer Training Class Scholarship Special Committee

- A. Each fall Virginia Cooperative Extension conducts an annual Training Class for new Master Gardener volunteers. This is a requirement that precedes an internship the following spring. It consists normally of 2-3 sessions per week for approximately twelve (12) weeks. Classes are selected from the state Master Gardener Volunteer curriculum and range from classroom lectures to hands on in the field instruction. MGPW offers scholarships to assist financially needy volunteers with attendance. MGPW Scholarships further our tax-exempt purposes of education and charity by providing financial assistance toward attendance at this unique opportunity for horticultural education. The training class scholarship Committee activity begins in June and concludes in September when the awards are made. Scholarships are funded entirely from income from fundraisers and donations.
 - a. MGPW will offer scholarships in the amount to be specified in the MGPW Annual Budget to attend the annual MGPW Training Class. The amount of that scholarship will be used to help offset some costs of registration.
 - b. This scholarship is publicized at our annual recertification meeting, by email to all MGPW members, in our organization's newsletter, on our webpage, on social media, and through advertising to the community. Scholarship applications are also available at the any informational meetings held each year for prospective volunteers.
- B. Any citizen from the Prince William County area who applies for the annual Training Class, participates in an interview, demonstrates financial need, and is otherwise qualified to attend the training is eligible to be considered for a scholarship. Scholarship selection is also used to assist MGPW move toward minority / diversity membership status that parallels demographics of our geographic area.
 - a. The amount of the scholarship may be changed by the BOD and will be based upon the cost of attendance at the training.
 - b. To obtain the Master Gardener Volunteer Training Class Scholarship the winner must attend the annual Training Class.
- C. The BOD will form a Master Gardener Volunteer Training Scholarship Special Committee to determine scholarship winners. The Committee, consisting of an odd number of members, is newly formed each year no later than June. The selection Committee will consist of MGPW members in good standing. The Committee selects its chair from the members of the Committee. If a Committee member needs to be replaced or additional Committee members are needed, the Committee Chair may ask the membership for a replacement. The Chair, in consultation with the Committee Members, will establish operating procedures and criteria to guide deliberations. The Committee will select winners and a runner up in case a winner cannot attend the training. The Chair will present the names of the Committee's recommended scholarship winners to the BOD. The Committee is dissolved upon completion of the task and the Chair provides a follow up report to the BOD by August.

- D. Relatives of members of the Selection Committee, or the BOD who are members of the MGPW are eligible for these scholarships. While the BOD approves the selections for consideration, the Selection Committee makes the final decision of the scholarship winner.
- E. The lead instructor for the annual MG Training Class reports to the MGPW BOD that a scholarship winner has completed and graduated from the Class. If a scholarship winner does not complete all requirements for graduation, the individual will be offered an opportunity to attend the following year's class. If graduation from the second class is not achieved, the individual may be asked by the Board, through the lead instructor, to return the class training handbook.
- F. A case history of previous recipients of this scholarship is maintained. This history includes names, address and amount of the scholarship awarded.

Master Gardener School / Community Garden Grant Special Committee

- A. If funding is available, MGPW may award one or more School / Community Garden Grants each winter. These awards are used to build pollinator or other gardens to educate and excite school children who are students at a nonprofit school or other nonprofit organization on the wonders and science of nature. Recipients will be authorized tax-exempt organizations such as those affiliated with a 501(C)3 or an IRS recognized "political subdivision" (held by most public-school systems). This committee helps prepare announcements for the program, develops award criteria, reviews proposals, and selects winners. This activity begins in February and concludes in March when the announcement of recipients is made. These MGPW School / Community Garden Grants further our tax-exempt purposes of education and charity by helping to fulfil the MGPW vision of increasing environmental / horticultural stewardship in the PW County area. Grants are funded entirely from income from fundraisers and donations.
 - a. MGPW will offer one or more grants in the amount to be specified in the MGPW Annual Budget. The winners will, among other considerations developed by the selection Committee, be required to offer matching funds and designate a leader to represent and assist with decisions for the school/organization during construction and subsequent maintenance of the garden. MGPW will offer the winner, in addition to grant funds, technical expertise to include a mentor to assist the school / organization in developing and maintaining the garden for long-term success of the program.
 - b. This grant opportunity is publicized at our annual recertification meeting, by email to all MGPW members, in our organization's newsletter, on our webpage, on social media, and through advertising to the community. Grant applications are made available to interested prospective schools and organizations.
- B. The BOD will form a special grant selection Committee to determine the grant winner. The Committee, consisting of an odd number of members, is newly formed each year no later than February. The selection Committee will consist of MGPW members in good standing. The Committee selects its chair from the members of the Committee. If a Committee member needs to be replaced or additional Committee members are needed, the Committee Chair may ask the membership for replacement. The Chair, in consultation with

the Committee Members, will establish operating procedures and criteria to guide deliberations. The Committee will select winners and a runner up in case a winner cannot meet selection requirements. The Chair will present the name of the Committee's recommended grant winners to the BOD. The Committee is dissolved upon completion of the task and the chair provides a follow up report by August.

- C. Award of a grant is usually made in March based on a review of submitted proposals from eligible Institutions.
 - a. To obtain the Master Gardener School / Community Garden Grant the winner must submit a proposal which the selection Committee must find to be best qualified when compared to other submissions. The applicants will be informed they must present a briefing to the Board of Directors when their project is complete.
 - b. The amount of the grant may be changed by the BOD and will be based upon donations received to support the grant and fundraisers for MGPW. Donations used for grants must not violate any donor restrictions.
- D. MGPW ascertains that the grant winner has obtained matching funds, not misused MGPW grant funds, built and reasonably maintained the educational garden. If the winner does not meet these basic criteria for at least two years, it will be asked to refund the grant monies to MGPW.
- E. Any committee member who has relatives that are employed or associated with any school or organization that submits a proposal must declare these relationships and show there is no conflict of interest. Otherwise, the committee member must recuse herself from the committee or maybe asked by other selection Committee members to recuse herself. Similarly, any person or persons responsible for the transfer of the donated funds must not personally (their families, friends, associates, etc.) benefit in any way.
- F. While the BOD approves the selections for consideration, the selection Committee makes the final decision of the grant winner.
- G. A history of previous recipients of this grant is maintained. This history includes names, amount of award, and addresses.

MGPW Training Special Committee

- A. Directly collaborates with MG Coordinator to assist in preparation and operation of MG Training Course
- B. Reviews and provides input on instructors, curriculum, and schedule for MG classes.
- C. Assists in evaluating and interviewing MG candidates.
- D. Provides support for training classes to include assisting instructors, handling attendance, and performing set up and take down.
- E. Assists with coordinating mentorship process.

Section 11. Procedures for Budgeting and Auditing

Annual Budget Process

- F. References such as The Virginia Society for Certified Public Accountants (VSCPA) Nonprofit Resources. See <https://www.vscpa.com/nonprofit-resources>.
- G. https://www-media.floridabar.org/uploads/2018/07/ADA-Oliveros_Budgeting-for-Nonprofits.pdf
- H. The purpose of the Annual Budget is to provide programmatic adaptability, so the Association can better achieve its mission and vision. It provides a baseline that assists the BOD to make informed decisions concerning allocation of resources during the year to include inevitable unanticipated funding situations.
- I. The President Elect / Past President is the BOD point of contact for budget related matters.
- J. The BOD may establish a Budget Special Committee, as necessary. Members of the BOD may chair or participate on a Budget Special Committee. Committee members will have familiarity with the prior year's activities and the changes that are contemplated in the coming year; they will also have some knowledge of budgeting either personal or business.
- K. The budget year is the calendar year (Jan-Dec) for which MGPW plans to use its funds.
- L. A Draft Budget for the coming year will be developed by the BOD during the quarter (Oct-Dec) preceding the start of the budget year.
 - a. The Draft Budget will consider the MGPW Strategic Plan, input from BOD voting members, Special Committee members and others, as appropriate. It will provide, as a minimum: priorities, projected income, and projected expenses for the coming year, by quarter.
 - b. The Annual Budget will include both operating and capital expense categories.
 - i. Operating income and expenses relate to items/events that generally start and end during the budget year. Operating income includes items such as plant sales, course attendance fees, social event fees, sales, grants, donations, etc. Operating expenses include items such as plant purchases, hand tools, miscellaneous supplies, speaker fees, scholarships, social event expenses as well as Rapid Reimbursement Expenses which are always paid by check. These are items that colloquially have been termed "petty cash" (e.g., member expenses for gasoline related to authorized travel).
 - ii. Capital income and expenses relate to items with an expected use of several years such as sheds, major pieces of equipment, and signage. An

example of capital income is a charitable donation to MGPW for a capital project such as a donation for a community garden; whereas an example of a capital expense is a donation from MGPW to help finance a community garden or other long-term projects.

- M. The Annual Budget will include projected income and expense input from the budget area leads - including but not limited to Voting BOD Members responsible for Teaching Garden, Social, and Education committees. The budget shall include projected Scholarships, Donations and Miscellaneous expenses. Budget area leads will provide a brief description of variances by budget category between projected income and projected expenditures. For example, if projected income does not cover projected expenses the budget area lead will provide rationale for BOD approval of this budget area category.
- N. The BOD approves the Annual Budget by 31 December immediately preceding the budget year.
- O. A Quarterly Budget Reviews will be conducted by the BOD.
- P. Budget area leads provide the BOD with data on “actual” income and expenses for the just ended quarter and compare it with the Annual Budget income and expense data projections.
- Q. The BOD discusses variances between “actual” vs. projected income and “actual” vs. projected expenses that occurred in the preceding quarter for a) each budget area, as well b) the compilation of all budget areas into a total MGPW quarterly budget update.
- R. The analysis of variances provides the BOD with information to make financial modifications to the upcoming quarter and/or remainder of the budget year.

Section 12. Conflict of Interest Policy

Definitions:

“Interested person” is any member of the BOD, Officer, or member of a Committee, who has a direct or indirect financial interest.

“Financial interest” is a person who has a financial interest, directly or indirectly, through business, investment, or family an ownership or investment interest in any entity with which the Association has a transaction or arrangement. A financial interest is not necessarily a conflict of interest; conflict of interest will be determined by the Board (see Procedures).

Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person has the duty to disclose the existence of any financial interest and be given the opportunity to disclose all material facts to the Board.

Procedures for Addressing a Possible Conflict of Interest

- A. Any member may present evidence of a possible conflict of interest to the Board. The person with a financial interest and possible conflict of interest will present all material facts to the Board and leave the meeting while the remaining Board members determine whether a conflict of interest exists.
- B. The Board will determine whether the conflict of interest exists. If so, they will further discuss if MGPW 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. The minutes will include: the name of the person who was found to have a financial interest; the nature of that interest; action taken to determine if there exists a conflict of interest; the Board's decision as to whether a conflict of interest existed; and names of voting Board members and their vote.

Violations of the Conflicts of Interest Policy

If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it will inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after appropriate investigation and discussion, the Board determines the member has failed to disclose an actual or possible conflict of interest, it will take appropriate corrective action.

Annual Conflict of Interest Statements

Each Officer and Chair of a Standing Committee will annually sign a statement which affirms that he/she has received a copy of the Conflict-of-Interest Policy; has read and understands the policy; agrees to comply with the policy; and understands that MGPW is a charitable organization and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. It will be the responsibility of the Member At Large to see that the statements are signed; a report of compliance will be recorded in the minutes of the first Board meeting following the Annual Meeting.

The Master Gardeners of Prince William

Officer and Board of Director Annual Conflict of Interest Statement

Name: _____ Date: _____

Position: _____

I affirm the following:

I have received a copy of MGPW's Conflict of Interest Policy. _____ (initial)

I have read and understand the policy. _____ (initial)

I agree to comply with the policy. _____ (initial)

I understand that MGPW is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of our tax-exempt purposes of charitable, scientific and educational purposes. _____
(initial)

Disclosure:

Do you currently have a financial interest, or have you had a financial interest in the past, with any vendor with which MGPW does business, or a salaried staff person?

Yes No

If yes, please describe it:

Date of Review by Executive Committee: _____

Section 13. Bereavement guidelines

The bereavement guidelines are as follows:

- A. Members may notify the MGPW President of the passing of a MGPW member. This notification will include the name, address and wishes of the family. The notification will also include the details of the service, when available.
- B. The minimum response will be a card.
- C. A decision will be made by the BOD on the level of recognition based on the level of the member's participation in MGPW.
- D. If a friend or family desires to honor a MGPW member through a financial contribution to MGPW, he or she will be directed to the Treasurer of MGPW.
- E. A deceased Master Gardener may be eligible to have a memorial brick engraved with his/her name for inclusion in the Master Gardener Memorial at the Teaching Garden.
 - a. The BOD will consider each name submitted based upon the information available, primarily from the VCE database and Prince William County Unit's Office files. Information submitted by VCE or acquaintances of the deceased for consideration should include when the deceased became a Master Gardener, how many years the deceased was an active Master Gardener, how many volunteer/continuing education hours the person completed as a Master Gardener, what awards were earned during the tenure of the deceased as a Master Gardener, what, if any, significant contributions the deceased gave to further the goals of the VCE and the MGPW.

- b. Any denial by the BOD may be reversed by that BOD, or a subsequent BOD, if new convincing information becomes available at a later date.
 - c. Records will be maintained to document each decision. The BOD Secretary will maintain the records.
 - d. Any submissions of names of deceased Master Gardeners will be considered by the Board each year so that sufficient time (10-12 weeks) is available to order the engraved bricks, as well as to receive and lay the engraved bricks prior to the service being held. A Memorial service will then be scheduled after consultation with the family (or families) of the deceased Master Gardeners, the Board, and the Monastery.
 - e. MGPW will pay for all costs regarding purchase of an engraved brick and its inclusion in the Memorial.
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