



**We Serve**

# **MAINE LIONS SIGHT AND HEARING FOUNDATION**

## **Policy & Procedures Manual**

**September 2016**

### **Table of Contents**

History	2
Amendments of Policy Manual	2
Confidentiality of Foundation Information	2
Conflict of Interest	2
Committees	3
Membership & Credentials	3
Public Relations & Publications	3
Finance Committee	4
Constitution & Bylaws	5
Grants	6
Sight Services & Hearing Aid Assistance	6
Vision Screening	7
Fundraising	7
Curtis D. Lovill Fellowship	8
Long Range Planning	8

#### **Appendices** (attached)

Officers

Directors

Committees

Delegate & Alternate Form

Grant Application

SS&HA Cover Letter

SS&HA Application

Vision Screening Equipment Transfer Form

Curtis D Lovill Fellowship Application

## **History**

Maine Lions Sight & Hearing Foundation, hereinafter referred to as the “Foundation”, is an incorporated organization in the State of Maine since 1955. It was originally known as Maine Sight Conservation Association, Inc.

The Foundation has been designated as a 501(c)(3) from the Internal Revenue Service since 1959.

## **Amendment of Policy Manual**

Any proposed amendment or significant change of Foundation policy must be introduced to the Board of Directors as well as the membership, in writing, at least two (2) weeks prior to the following Board meeting at which final action shall be taken. If, in the opinion of the Board of Directors, exigent circumstances exist or demonstrable urgency mandates, upon two-thirds (2/3) vote of the Board members, this two-week written notice provision may be waived. Upon formal submission to the Board and membership, and approval thereof, all amendments become effective immediately.

With approval of the Chairman of the Constitution & Bylaws Committee, the President is authorized to make minor editorial changes in the policy manual which in no way affect Foundation policy, but which may contribute to accuracy, clarity, and better understanding.

## **Confidentiality of Foundation Information**

In order to maintain an effective operation of the Foundation, it is essential to establish equilibrium between the free flow and access of information to the Lions of Maine and the need for a degree of confidentiality regarding key aspects of the administration of the Foundation. The Foundation’s policy on confidentiality shall be as follows:

1. Any Maine Lion in good standing may inspect the minutes of meetings of the Board of Directors.
2. Any Maine Lion in good standing may inspect the financial records of the Foundation.
3. The review of any records held by the Foundation of those receiving services or participating in programs shall be limited to the Foundation Officers, Board of Directors, or as directed by a court with appropriate jurisdiction. Records related to individual grant applications are private and extremely confidential and should not be discussed outside of a convened Board of Directors Meeting or Grant Committee Meeting. ALL transactions between the Foundation and those it serves are strictly confidential.

## **Conflict of Interest Policy**

Each member of the Foundation and each member of the Board of Directors shall act in a manner to avoid the direct or indirect personal benefit as a result of any activity related to Foundation operations. A person in such a potential conflict situation should publicly disclose the potential conflict and then should recuse himself or herself from any related activity.

## Committees

### Membership & Credentials Committee

Membership is defined in the Constitution & Bylaws of the MLS&H Foundation.

Each Lions Club in good standing within Maine Lions District 41 is allowed two voting delegates. The Delegate and Alternate Form can be found in the Appendices of this Policy Manual.

### Public Relations & Publications Committee

### Finance Committee

1. Supervision - The Board of Directors supervises the Finance Committee.
2. Chairperson – The Treasurer shall serve as Chairperson of the Finance Committee. In the absence of the Treasurer, the remaining members of the committee shall determine a person to preside over a committee meeting or make reports as necessary.
3. Operations – Generally the Treasurer shall perform daily operations for banking, accounting, reporting and other procedures herein under the general supervision of the Finance Committee, except where procedures require the committee to act as a body. The Treasurer may from time to time delegate responsibilities to another committee member. The Finance Committee is responsible for determining the need to purchase or lease appropriate accounting software or equipment to support the accounting and reporting functions.
4. Banking – The Treasurer shall have primary responsibility to establish banking relationships, open and close accounts, order checks and deposit tickets, receive bank statements and any other related activities. The Treasurer shall be the primary signatory on the bank accounts. To ensure the Foundation’s ability to perform banking activities in the event the Treasurer may be unavailable, the Finance Committee shall appoint two other signatories. Signatories should be removed promptly upon individuals leaving the membership or for other just cause.
5. Reporting – Within 15 days following the close of each calendar quarter, the Treasurer shall prepare quarterly financial reports for review by the Finance Committee. The Finance Committee shall provide these reports to the membership at the next regularly scheduled meeting. The financial reports shall consist of the following:
  - a) Statement of Position
  - b) Income Statement, for the current quarter and year-to-date
  - c) A detail listing of donations by donor and type (e.g. White Cane, unrestricted, restricted)
  - d) A detail listing of grants and expenses (if not included within the Income Statement)
  - e) If there is an adopted budget, a budget report showing budget and actual amounts
6. Accounting - The Treasurer shall follow appropriate procedures for receipts and expenditures relevant to the size and complexity of the Foundation's activities. The following principles are provided for guidance:
  - a) Deposit receipts intact as soon as practical after receipt.
  - b) Maintain copies of checks and other instruments received and bank deposit ticket.
  - c) Identify and record donor of cash receipts.

- d) Obtain and maintain a copy of grant approval documentation.
  - e) Obtain and maintain approval and documentation for other expenditures:
    - i. For expenditures related to committee activities and within the approved budget, approval by the committee.
    - ii. For administrative expenses within the approved budget, approval by the President and Secretary.
    - iii. The Treasurer shall have authority to pay the following items without any additional approval: Annual filing fees required by government authorities, ordinary and necessary expenses related to banking and accounting activities (such as checks, deposit forms, receipts and related delivery charges), any taxes and fees due to government authorities, any recurring payments under approved long-term arrangements, pass-through items previously approved. Such expenditures shall be reported in detail in the quarterly financial reports.
    - iv. For any other expenses, approval by the Board of Directors.
    - v. The Treasurer may decline to pay an item if the actual revenue is less than expected or if current resources have declined significantly. In such instances, the Board of Directors shall review and approve the item. An example of this is the approved budget includes funds to purchase vision screening equipment based on an anticipated donation and the Foundation does not receive the donation or the donation is less than expected.
7. Budget – The Finance Committee shall oversee the annual budget process and should present the proposed budget to the Board of Directors for review and approval.
- a) Prior to March 15, each committee shall submit a budget request form identifying all estimated income and expense items for the upcoming year.
  - b) Prior to April 15, the Finance Committee shall review the budget request forms from each committee and obtain clarification or additional information as needed. The committee has no authority to approve, deny or recommend any budget request.
  - c) The Finance Committee shall include the following items on its budget form:
    - i. Annual filing fee
    - ii. Banking and accounting expenses
    - iii. Audit fees
    - iv. Interest income
    - v. Any other recurring items not otherwise addressed by another committee
  - d) Prior to May 15, the Finance Committee shall prepare the Foundation budget and forward a copy to each member of the Board of Directors.
  - e) The Board of Directors shall establish a date and time for a meeting to review and approve the budget. Each committee should be prepared to explain its budget request and respond to questions at this meeting.
  - f) The Board of Directors shall present the approved budget to the membership at the Annual Meeting as a non-voting item.
8. Annual Financial Audit or Review – The Finance Committee shall oversee an annual independent review of the Foundation's finances by a qualified individual or individuals. The committee shall

determine the level of review and the qualifications of the individual performing the review based on the complexity and level of financial activity of the Foundation and costs of the review. The level of review may be either an audit or a review. The qualified person may be a public accountant or a certified public accountant or in some instances another qualified person, provided that person is independent with respect to the Foundation's financial operations and is not a member of the Board of Directors. An example of when another qualified person may be appropriate is a retired public accountant or certified public account not currently licensed who may be willing to perform the review on a pro bono basis. The Finance Committee shall recommend the level of review and individual or firm performing the review for approval by the Board of Directors. The review should occur as soon as practical following the close of the fiscal year.

9. Designated funds procedures – From time to time a donor may offer to make a donation to the Foundation subject to conditions specified by the donor. Examples of conditions may be that the funds are used for a specified purpose (e.g. vision screening equipment, eyeglasses assistance) or that the funds be used in a specific geographic area (e.g. within a specific community, by a specific local Lions Club, within the service area of a donating organization).
  - a) When the Foundation receives such an offer, the Grants Committee and Finance Committee will review the offer to determine (1) that the donation and conditions are consistent with current by-laws and policies, (2) that the Foundation has the capability or can cost-effectively develop the capability to meet any required accounting and reporting conditions, and (3) the desirability to accept the donation and the related conditions. During this review, these committees may need to consult with other committees to determine if there is a need to develop additional operating procedures to comply with conditions.
  - b) The two committees shall jointly submit a summary of the offer and their conclusions of their review to the Board of Directors for approval.
  - c) The Board of Directors shall review the offer at the next regularly scheduled meeting or at a special meeting according to current meeting policies and procedures.
  - d) If the Board of Directors accepts the offer, the Treasurer shall develop procedures to satisfy any accounting and reporting conditions. Other committees may also need to develop procedures depending on the nature of the offer.
  - e) If the Board of Directors rejects the offer, a designated representative shall contact the offering organization to inform them of the rejection.

## **Constitution & Bylaws Committee**

This committee will be responsible for adherence to both the Constitution & Bylaws and the Policy & Procedures Manual for the Foundation.

## **Grants Committee**

1. The primary mission of the Foundation's Financial Assistance Program shall be the awarding of sight and hearing related grants to qualifying individual applicants residing within the State of Maine.
2. The Grants Committee shall determine each applicant's eligibility for assistance based on the criteria set forth by the Foundation Policy Manual.

3. Grants requests from Groups, Organizations and Foundations shall no longer be solicited, on an annual basis, by the Maine Lions Sight and Hearing Foundation; however, grants requests from said sources may be considered on a case-by-case basis and approval shall be based on the availability of adequate funding and the approval of the Board of Directors. The application form is located in Appendix of this Policy Manual.
4. The Finance Committee shall set the maximum financial limit of grants to other organizations, foundations and groups. Periodic adjustments of the maximum allowable limit shall be determined by the impact of such grants on the primary mission of financial assistance to individuals and shall be approved by the Board of Directors.
5. Applications for financial assistance to individuals shall be completed on the application form in Appendix of this Policy Manual and submitted to the Chairperson of the Grants Committee. The Chairperson shall review the application and contact the applicant, social workers, and/or service providers to ensure that all necessary information is accurate and complete before submitting it to the Committee members for consideration. Applications must be approved by a 2/3 majority of the Committee members. Payments of approved grants may only be paid to the service provider and never to the applicant or their assisting services agency.
6. The Grants Committee is authorized to conduct business through email as long as adequate records of such business are maintained for future reference.
7. The Lions Clubs of Maine District 41 shall be authorized and encouraged to recommend qualified individuals for financial assistance from the Foundation and assist said applicants in the preparation of their applications for assistance but only after all other potential sources of financial assistance have been exhausted.
8. Grants shall not be made to any entity similar to this Corporation, the purpose being to avoid duplication and/or establishing extra layers between our gift and appropriate benefit.
9. The Grants Committee shall identify potential sources of grant revenue and prepare and submit grant applications to those organizations which support the goals of the Foundation and the purpose of the Grants program.

### **Sight Services & Hearing Aid Assistance Committee**

1. The Foundation Sight Services & Hearing Aid (SS&HA) assistance program Committee shall be composed of a program Coordinator, who reports to the MLS&H Foundation President.
2. The SS&HA program information and Coordinator contact information shall be listed in the District 41 Directory and on the Maine Lions Sight & Hearing Foundation website.
3. The Coordinator will promote and conduct SS&HA program education and outreach activities to ensure a greater understanding of program purpose and policies within the District.
4. The purpose of the SS&HA program is to provide financial support for sight saving services (eye exam or eyeglasses) and access to refurbished hearing aid(s), requests that are unable to be honored by a local club or requests from areas not served by a Lions club.
5. The Foundation will support approved financial assistance requests, maximum amount \$75, for a sight savings service at a participating provider; \$150.00 for each hearing aid approved, not to exceed \$300. Any applicant approved may not reapply to the Foundation for financial assistance for three years.

6. The Club SS&HA Chair will notify the Foundation SS&HA Coordinator in writing of fund insufficiencies or if a request received is outside of club service area.
7. Upon referral the Foundation SS&HA Coordinator will make contact with applicant to review Foundation SS&HA program, the application process and forward the application. The application must be completed and returned to apply for assistance.
8. Once a completed application received, assessed for qualification and marked as meeting criteria, it will be forwarded to Foundation Treasurer for final approval with a Foundation purchase order.
9. The Foundation Treasurer will review, sign and forward the signed purchase order to the service provider noted on order.
10. The Foundation SS&HA coordinator will notify applicant of processing details and request applicant communicate with the participating supplier within 10-14 business days to confirm receipt of Foundation purchase order.

### **Vision Screening Committee**

1. The Vision Screening Committee will be listed in the District 41 Directory and on the Maine Lions Sight & Hearing Foundation web page.
2. The Committee shall serve as a central contact for Maine Lions Clubs that wish to conduct vision screening events and need equipment, information, or other assistance.
3. The Committee shall keep track of the location of all machines using the Spot Usage Transfer Form (see appendix) and by recording each machine in their custody indicating:
  - a. Serial Number
  - b. Primary Location
  - c. When and who signed out the equipment
  - d. When and who returned it to the designated location
  - e. All other pertinent information
4. Any repairs or supplies exceeding \$100 must be approved by the Board of Directors prior to the repairs or supplies being purchased.
5. A report will be presented at Foundation and District Cabinet meetings regarding the usage of machines, tabulations of the number of individuals screened and referred, as well as any other pertinent information.
6. The Committee will work with state and local education and health care leaders to ensure the testing of school children.
7. The Committee will provide training, documentation and support to the Maine Lions Clubs vision screening teams.
8. The Committee will work with vendors to support good practices and procedures of equipment usage and to keep up to date on the changes in technology.
9. The Committee will assist in fundraising in order to support the purchase of equipment as approved by the Board of Directors

### **Fundraising Committee**

The Committee shall research and develop methodologies and/or fundraisers to promote the financial support of the Foundation.

The committee should be constantly vigilant for new and safe fund-raising opportunities and should prepare briefings for the Board when full investigations are completed and substantive facts are obtained.

### **Curtis D. Lovill Fellowship Committee**

This recognition, presented through the Maine Lions Sight & Hearing Foundation, was named for PIP Curtis D. Lovill, a charter member of the Gardiner Lions Club.

Lion Curtis D. Lovill was, to date, the only Maine Lion to have served as the International President of our great organization. He also served as the President of the Lions' sponsored Maine Sight Conservation Association, Inc., now Maine Lions Sight & Hearing Foundation.

The purpose behind the creation of the Curtis D. Lovill Fellowship is to honor both Lions and non-Lions alike that have made a special contribution to the welfare of the sight and hearing impaired.

The \$500.00 donation that is made in honor of the recipient allows the Foundation to continue its work of providing financial assistance to individuals or groups within the State of Maine who require such assistance for vision and hearing problems. As a show of gratitude, the recipient receives a certificate and a specially designed pin.

The completed application (see appendix) along with the donation should be forwarded to:  
PID Lewis Small, Sr. Chair  
Maine Lions Sight & Hearing Foundation  
20 Whippoorwill Rd  
Litchfield, ME 04350.

### **Long Range Planning**

The Long-Range Planning Committee will create a plan to ensure the objects and purposes of the corporation are met and promoted in order to enhance the Foundations visibility, and name recognition.

The plan should include programs that will serve the people of the State of Maine who may have challenges in the areas of sight and hearing.

Other Committee Chairs within the Foundation should be consulted and provide input to the long range plan as it relates to their committees

The Plan should be reviewed and updated every three years and presented to the Board of Directors. All members of the Association should do their part in working the plan for the betterment of the Foundation.

The committee chairperson or any committee member so designated by the committee chairperson shall make progress reports as appropriate, or when requested by the Foundation President, either in person, by telephone, or in writing, giving specific details of all plans and activities which are currently on-going or in the planning stages.