

## Financial Accountability Procedure

### Policy

All Girl Scout volunteers assuming oversight of any Girl Scout monies are accountable to GSWPA for all troop/group funds. Volunteers are responsible for overseeing with honesty, integrity, and careful record-keeping the funds that girls raise. Volunteer who are responsible for financial accountability are expected to be responsive to financial inquiries whether made from parents, other volunteers either in the troop or service unit, or directly from council.

There may be a time where the financial accountability of a troop/group account is questioned. In these matters, an assigned staff member will fully audit the troop/group account to verify that troop/groups funds were used appropriately. If it is founded that mismanagement or misappropriation of troop funds occurred, council will work to recoup any funds owed to the troop/group. Misappropriation of Girl Scout troop funds is strictly prohibited and is cause for immediate release from all volunteer roles. Examples of misappropriated funds include but are not limited to Girl Scout troop funds being used for personal use, self-reimbursement, funds not benefiting the whole group, insufficient fund fees, theft/embezzlement, non-Girl Scout related purchases, co-mingling Girl Scout funds with personal funds.

### procedure

1. Anyone that has questions or concerns about the financial accountability of troop/group funds should report it immediately to GSWPA staff by contacting customer care or volunteer support specialists.
2. The assigned staff will immediately research the most recent annual finance report and contact all relevant parties such as the party making the report, su team members, and the volunteers managing the funds of the troop/group account that is in question.
3. If it is determined by the staff that the report made to council requires a full audit, the staff will notify the volunteer(s) who manages the funds in question. The staff will request financial documentation that may include, but is not limited to, monthly bank statements, itemized receipts for purchases, an account of parent paid fees to the troop, an account of troop/group activities, receipts related to the product sales programs.
4. Upon receiving the requested documentation by the established deadline, the council staff person, will review the documents and determine the following
  - a. The concerns are unfounded, and the troop/group account is managed according to GSWPA guidelines. If it is determined that there are no issues, the volunteers on the account will receive a letter stating this via email and USPS.
  - b. The troop/group funds were mismanaged
  - c. Possible Misappropriation of funds occurred.

5. In situations where it is believed that major mismanagement or misappropriation of funds occurred, the volunteer relations coordinator will manage the finance audit. Upon completion of the document review, the volunteer(s) managing the funds will have an opportunity for a face to face meeting to further discuss the audit and review the findings. This meeting should occur within 10 business days or as soon as possible, from the time the volunteer is contacted with the findings.
6. Following the meeting if accepted, the volunteer relations coordinator will inform the vice president of membership of the outcome. The vice president of membership will approve next steps.
7. A closure letter will be emailed and mailed out to the volunteer(s) managing the funds in question. If it is determined that the volunteer(s) has misappropriated funds, the funds must be repaid as outlined in the closure letter. In matters where funds must be repaid to the troop/group, the letter will be sent via certified mail and regular mail. Volunteers who misappropriate funds will be released from all Girl Scout volunteer roles.
  - a. If it is determined that funds were mismanaged and not misappropriated, staff will work with the volunteer to create an action plan to ensure that GSWPA policies and procedure will be followed moving forward. This plan may include additional education such as retaking assigned training and the completion of mid-year finance reports.
8. If misappropriated funds are not repaid by the established deadline, council will take next steps that may include placing the former volunteer into a debt collection agency and/or taking legal action to the fullest extent of the law
9. The appropriate volunteers and staff members will be notified of the release. If a Girl Scout troop is affected by the release of a volunteer, the service unit manager and support staff will collaborate to work with the remaining troop volunteers to keep the girl experience from being interrupted and to notify parents of available options.
10. GSWPA reserves the right to immediately dismiss or restrict participation of any volunteer based on the severity of the matter. Matters relating to a product sales debt will be addressed by the product sales team.