

**POLICIES AND PROCEDURES
OF
WOMEN OF REFORM JUDAISM NORTHEAST DISTRICT**

Adopted August 2009
Amended April 2011, January 2012, October 2013, June 2016,
June 2018, October 2019, and January 2020

GENERAL POLICIES

1. Women of Reform Judaism Northeast District shall be referred to as WRJ/NE or the District.
2. The Northeast District Board shall be referred to as the Board.
3. All references to board positions, speakers, budget, committees, and financial accounts in this document refer to the Northeast District, unless otherwise stated.
4. The District mailing list may not be given or sold to any person or organization for use not connected with WRJ.
5. All contracts and agreements to which the District is a party must be made in accordance with the policies and procedures of the Board. All new contracts shall be reviewed by WRJ before being signed by the president or her designated representative.
6. All requests from affiliated sisterhoods or women's groups for leaders to provide board orientations, leadership training sessions, assistance with Shabbat services and other programs must be made directly to the chair of the Speakers Bureau. District personnel who are not members of the sisterhood or women's group may participate only through arrangement by the chair of the Speakers Bureau. The chair of the Speakers Bureau shall be a member of the Board.
7. Area System
 - A. Structure: The District shall be divided into areas, as determined by the president and vice presidents.
 - B. Leadership: Each area director is responsible for four to seven sisterhoods and/or women's groups, or as few as requested by the president. Locations and sizes of sisterhoods and/or women's groups should be considered in making this determination.

C. Events: Each area is encouraged to hold one triennial activity to which all sisterhood members, women's group members, and WRJ individual members in the area are invited. These activities shall be for educational and/or spiritual purposes, and shall be known as Area Events. They are open to all who choose to attend. They will be subsidized by the District.

8. Kevuda Society

- A. The Kevuda Society is the Alumnae Association of the District. Membership is for the triennial period, and allows women who have served on the Board to remain in contact with the District. Suggested membership contributions are tiered.
- B. Invitation letters to join the Kevuda Society are sent to District 1, District 3, and Northeast District Alumnae and past presidents via postal mail after the District Triennial Convention has been held, and by the beginning of the next fiscal year.
- C. Membership contributions are designated to the Northeast District Fund (NDF).
- D. Follow-up emails are sent as needed.
- E. Alumnae benefits include:
 - 1. Receiving the monthly eblast
 - 2. Receiving information about and invitations to attend area events
 - 3. Notifications about Good and Welfare with opportunity to donate to the Northeast District Fund
 - 4. Acknowledgement of birthday with a Uniongram
 - 5. Receipt of a District pin, if not already owned

FISCAL POLICIES

- 1. All financial accounts in the District's name shall have at least two signatures on record for each account. The signatories include the president and the treasurer. Only one signature is required for check-writing purposes.
- 2. The District's operating money shall be kept in an interest-bearing account in a bank holding FDIC insurance, a federally chartered credit union insured by NCUSIF, or in a securities firm which is a member of the New York Stock Exchange, and shall be available for transfer to the checking account as needed. The treasurer, in consultation

with the Budget Committee and approval of the president, may invest funds not needed for operating expenses in marketable securities.

3. All meetings and events should be planned for in the budgeting process and should aim to stay within the constraints of the budget.
4. It shall be the responsibility of the treasurer, president, first vice president, and/or event chair(s) to provide information to WRJ regarding an event, for the purposes of an audit at the end of the fiscal year. This information is to be submitted to WRJ within 45 days after the conclusion of the event and should include names of attendees, charges for each registrant, and a detailed accounting of all expenses.
5. All financial transactions including, but not limited to, annual commitments, YES Fund donations, registration fees, and product purchases will be set in either the currency of the location of the event or sponsoring organization as determined by WRJ. Regardless of the currency in which it is paid, the amount paid shall be equivalent to the published fee on the date of the transaction.
6. For members, donors and women's groups in Canada, annual commitments and donations, including Lifeline pledges, will be paid in Canadian dollars. Registration fees, sponsorships and product sales will be set in US dollars.
7. Transportation costs (at the lowest possible fare for a train or airplane, or the cost per mile for driving currently approved by the Union of Reform Judaism for volunteer endeavors) will be reimbursed to anyone on the Executive Committee driving in excess of 100 miles round trip to an Executive Committee or a board meeting. The first \$25 of all expenses will be the responsibility of the member of the Executive Committee. There shall be no reimbursement for travel to the Executive Committee meetings at conventions or Kallah.
8. The District shall reimburse anyone specifically invited by the president to attend a specific meeting (i.e., a mandated committee meeting), for total minimum terminal-to-terminal transportation as described in #7, above. The District shall reimburse anyone who is not a member of the Executive Committee for one half of a double-occupancy hotel room for mandated committee meetings if those meetings are held in conjunction with an Executive Committee meeting. If they are not held in conjunction with such a meeting, the District shall reimburse all mandated committee members for one half of a double-occupancy hotel room and travel to such a meeting.

9. Sisterhoods and women's groups are entitled to a speaker once every two years without paying for her travel expenses. A speaker will be reimbursed for the expenses incurred after presenting her voucher and receipts to the president, who will present them to the treasurer for payment. The Speakers Bureau chair may arrange for additional speakers within the two-year period at the local sisterhood's or women's group's expense.
10. The president's (or, in her place, a presidential appointee's) expenses for travel, hotel, and registration fees will be reimbursed when she is acting in an official capacity for the District.
11. The District shall pay the president's and first vice president's expenses for registration, one half of a double-occupancy hotel room each, and travel to the Triennial Convention unless their local sisterhood or women's group provides financial assistance.
12. The District shall pay the president's and first vice president's expenses for registration, one half of a double-occupancy hotel room each, and travel to the Kallah unless their local sisterhood or women's group provides financial assistance.
13. The District shall pay the president's and first vice president's expenses for registration, one half of a double-occupancy hotel room each, and travel to the WRJ Fried Women's Conference or national conference convened in its stead, unless their local sisterhood or women's group provides financial assistance.
14. The District shall pay the president's and first vice president's expenses for registration, one half of a double-occupancy hotel room each, and travel for WRJ Board meetings and District Presidents Council, except those expenses covered by WRJ.
15. The District shall pay the president's and first vice president's expenses for registration, one half of a double-occupancy hotel room each, and travel to a North American event to which WRJ requires their presence, unless their local sisterhood or women's group provides financial assistance.
16. Reimbursement forms for pre-approved expenses within budget with accompanying receipts must be presented to the president. The president will sign the approved reimbursement forms and forward the documents to the treasurer for payments. Reimbursement forms for the president must be signed by the first vice president. Expenses due to an unforeseen circumstance shall be evaluated on a case-by-case basis by the president, first vice president and the chair of the Budget Committee.
17. No one may sign a check if she is the payee.

18. Kallah and area events shall have their own accounting of receipts and expenses, and net amounts shall be included in financial statements.

19. Financial Support for Community Special Events

- A. WRJ takes a position on many issues of vital importance to its members, and in order to make our voices more broadly heard, it is sometimes necessary for the District to form coalitions with other organizations. To sponsor special events, the District is authorized to allocate funds up to \$180 for each event, within budgetary limits, to participate in the planning and production of the event. Financial support, as well as personnel, may be allocated, upon approval by the Executive Committee.
- B. The participating local sisterhoods and/or women's groups are encouraged to support organizations whose policies are consistent with the positions taken by WRJ and/or the District.

20. Northeast District Fund

The Northeast District Fund (NDF) is a fund that supports our sisterhoods, honors our past, and ensures our leadership development and membership growth in our future. The Northeast District Fund honors three women who helped lead the District and WRJ: Jane Evans, the first executive director of WRJ (then known as NFTS); Sally Kubie Glauber, first president of District 3; and Helen Levinsohn, first president of District 1.

Each sisterhood and women's group is asked to contribute not less than \$20 annually to this fund. The monies received from the Kevuda Society also go to this fund. The fund supports programming and the Speakers Bureau, and awards scholarships to promote participation by sisterhoods and individual members at District events.

- a. Monies from the NDF may be allocated to the YES Fund, the World Union for Progressive Judaism, or to any special scholarship fund of the District.
- b. Monies from the NDF may be used to provide scholarships for convention. The Budget Committee, prior to each convention, will determine eligibility requirements for the scholarships. The Budget Committee will present a motion to the Executive Committee for consideration. A vote must be taken by the Executive Committee to approve and allocate funds for this purpose.
- c. Monies from the NDF may be allocated to cover Speakers Bureau costs.

- d. Philanthropic allocations are made from NDF to organizations approved by the Executive Committee or the Board.
- e. The Budget Committee may choose to transfer funds from the NDF to the general operating budget, to support these events and activities. Such funds must represent no more than 15% of the available balance in the NDF, capped at a maximum transfer of \$12,000 per triennial period.
- f. This fund may also be used to enhance any of our conventions or area events for cultural, spiritual, or educational purposes. A vote must be taken by the Executive Committee to allocate funds for this purpose.

21. Northeast District Credit Card

- A. The Northeast District authorizes the treasurer (or president) to obtain and use a credit card in the name of the WRJ Northeast District, with an additional card made available to the president (or treasurer) and the first vice president. The District may not use a debit card, even if one is made available for use with the district bank account. The use of the card and any points, miles, or other card benefits must be exclusively used for the WRJ Northeast District, including such use as travel, meetings, conventions, vendors, or other business expenses. Anyone receiving a credit card will sign the Credit Card Use Agreement and will surrender the card immediately upon leaving her leadership position for any reason.
- B. Monthly credit card bills will be paid in full in a timely manner to avoid late fees and interest charges. If fees or interest charges are incurred twice in a 12-month period, the credit card will immediately be canceled.
- C. All credit card expenses must be recorded into the financial database and applied to the same month that the expenses were incurred. All expenses must be matched with receipts and the proper written approval of the treasurer and/or president according to district policies and procedures. All records will be kept in accordance with good financial practices and monthly statements must be reviewed and reconciled in a timely manner (within 30 days of receipt of statement). The treasurer will initial and date the statement when it has been reviewed and reconciled.

- D. Monthly credit card statements will be sent to WRJ along with monthly bank statements for audit purposes, with backup provided upon request. All credit card activity should be accessible and reviewable by more than one person.
- E. Accumulated points and miles may only be used to offset expenses of the WRJ Northeast District and may include such expenses as: president and first vice president travel, meals, and hotel, convention and area event expenses, vendor payments (such as web hosting), or business expenses such as stamps, stationery, or office supplies.
- F. The WRJ Northeast District cannot reimburse expenses that are paid for by volunteers using their own credit card without proper receipt and advance authorization. No reimbursement can be made for volunteer expenses paid for with points or miles. If an acknowledgment letter is provided to a volunteer noting the use of personal points or miles for her charitable reporting purposes, no monetary value can be assigned to the acknowledgment.

22. Annual Commitment

- A. The membership secretary shall send an initial annual commitment bill to each sisterhood and women's group on or about October 1 of each year.
- B. Reminder bills will be sent on or about January 31. All sisterhoods and women's groups receive a March 31 bill for unpaid annual commitment and additional members. Annual commitments are payable in full on or about June 15 of each year. Annual commitments may be paid in installments. Payment of all annual commitments must be current in order to vote at the triennial convention.

23. Conflict of Interest

- A. All members of the Executive Committee are required to disclose a financial conflict of interest, be it business, personal, or family-related, where applicable. Disclosure must be filed with the president and treasurer.
- B. Those with a financial conflict of interest shall recue themselves from the decision-making process in which the conflict is evident.

- 24. The Budget Committee, formed after convention, will remain active throughout the three-year term of officers. It may conduct business electronically.

25. Budgets should be sent to the WRJ office for approval at least four weeks prior to the time they will be presented to the Board for approval. This pertains to the operating budget and convention and event budgets.
26. An internal review of the financial records shall be conducted at the close of each triennial period. The District shall comply with whatever audits WRJ requires.

RETENTION OF RECORDS

1. Minutes should be retained indefinitely. After each triennial period, the document files of all minutes shall be sent to the incoming recording secretary for ongoing use and reference.
2. The following shall be retained for seven years: contracts, petty cash vouchers and expense reports, electronic copies of cancelled checks and bank statements, budgets and financial reports, membership records.
3. The following shall be retained for three years: equipment receipts and repair records, deposit slips, treasurer's reports, bills received and paid.
4. The following shall be kept for one year: general correspondence, the postage record with receipts and explanation of mailing.
5. All of the above shall be kept by the relevant officers in whatever format is reasonable. All electronic records must be backed up on a regular basis.
6. Financial records should be shredded at the end of the relevant period.

CONFIDENTIALITY AND WHISTLEBLOWING

1. Any person who becomes aware of an impropriety has the responsibility of informing in writing no fewer than four members of the Executive Committee, as well as the WRJ president and WRJ executive director. No action will be taken against any person who informs these leaders of a suspicion or knowledge of impropriety.
2. It is the fiduciary responsibility of the Executive Committee to ensure that the knowledge of improprieties is appropriately managed by the Executive Committee, in consultation with the WRJ president, executive director, and treasurer.

DISTRICT CONVENTION

1. The president shall appoint chairs to plan the convention.
2. The convention shall have a budget separate from the District's budget. The president, first vice president and a duly appointed member of the Budget Committee will create a separate budget for the convention. When completed, the budget will be presented to the convention chairs and WRJ.
3. Any surplus in funds from convention shall be added to the Northeast District Fund.

GUIDELINES FOR GOOD AND WELFARE

1. A collection to benefit the Northeast District Fund, acknowledged with a group Uniongram, shall be organized by the corresponding secretary or Good and Welfare chair for contributions by the Board, exclusive of sisterhood and women's group presidents, for the following:
 - A. Simchas: marriage of a child or grandchild, birth of a child or grandchild, marriage of a board member, bar/bat mitzvah of a child or grandchild, bat mitzvah of a board member, advanced degree of a board member.
 - B. Sorrow: death of a spouse, life partner, child, parent, sibling; death of a past president of District or WRJ (sent to the family); death of a former board member (sent to the family).
 - C. Illness: hospital stay, surgery, and long-term illness of a board member or her spouse, life partner, child, parent, or sibling.
 - D. Any other event as deemed appropriate by the president.
2. For all other Good and Welfare events of which the District is informed, the corresponding secretary shall announce the event in a timely manner, along with contact information for individual acknowledgement. Any contribution to the Northeast District Fund in honor of these or other events shall be acknowledged appropriately.
3. If a board member is in need of assistance due to circumstances such as a long term illness or major surgery, the president and first vice president will determine how to best meet this need. Collections will be on a case-by-case basis.