

**Policy and Procedures
Of The
Broad and Gales Creek Community Association, Inc.**
Amended July 13, 2023

General Policies of Broad and Gales Creek Community Association, Inc.

1. Policy and Procedure Manual
 - a. The policies of this manual shall be reviewed in its entirety annually by the By-Laws Committee.
 - b. A policy may be added, deleted, or amended by a majority vote of the Board of Directors.

2. Responsibilities
 - a. If a reporting member of the Board of Directors is unable to attend a regularly scheduled meeting or special meetings by the Board, it is the responsibility of the absent member to provide a proper report for a substitute to deliver during the meeting. The substitute may participate in discussion but cannot introduce motions or cast a vote.

3. Meetings
 - a. Regular scheduled Board of Directors meetings are to be held on the second Thursday of each month at 7:00PM except for an Annual Meeting that is to be held on the second Thursday of November.
 - b. Special meetings of the Board of Directors may be called at any time by the President or Vice President in the absence of the President.
 - c. All meetings of the Board of Directors shall be open to any resident of the Broad and Gales Creek Fire District or invited guest(s) by any member of the Board of Directors except for any Board of Directors Closed Executive Session meetings to address personnel or other matters which involve the Integrity and/or the Reputation of the Association.

4. Financial Policies and Reporting
 - a. All Association checks and/or disbursements shall be validated by the President or Vice President in the absence of the President and the Treasurer whose signatures will be on file with the depository.
 - b. The Association debt ceiling shall not exceed (\$25,000.00) Twenty-Five Thousand Dollars total indebtedness; however, this ceiling may be exceeded by the purchase debt incurred for any major piece of firefighting equipment or for supporting buildings and grounds.
 - c. Any Single Expenditure more than (\$2,500.00) Twenty-Five Hundred Dollars for durable goods, expendable supplies and/or services shall be subject to public

contract negotiation and approved by the Board of Directors. Exception to this policy may be implemented in the case of sole manufacturer and/or the necessity of duplication goods or supplies in inventory.

- d. All invoices and/or receipts must be approved by the Fire Chief, Board Treasurer, or Board President with a signature and line item before submitting to the Bookkeeper and Treasurer.
- e. All purchases must be verified with an invoice or receipt within two weeks of the transaction date. Payment cannot be submitted without an invoice and or receipt.
 - I. If an invoice or receipt cannot be provided, the Fire Chief must draft a memorandum explaining that the receipt was not received or lost before payment can be made.
 - II. Invoices and/or receipts may be sent via email to the bookkeeper, however, the body of the email must clearly state that the expenses are approved.
- f. Memorandum for missing receipts.
 - I. The Fire Chief, or any other approved staff to make purchases, must utilize an online form to report missing receipts. This form must be completed by the staff member that made the purchase; therefore, an evaluation must be made on staff that is approved to make purchases. This form can be completed on a computer or mobile device. Once the form has been completed, the bookkeeper will receive a notification. The bookkeeper will then send the memorandum to the Chief and the Treasurer for electronic signatures to approve and acknowledge the submission. The Chief will be required to take action with the employee that submitted the form. If the Chief does not agree that the expense is a valid business expense, he can reject the electronic signature request and “not approve” and take further action with the employee. Each month, after each account is reconciled, the bookkeeper will inform the Chief about which receipts are missing and will let him know if a memorandum was submitted for a missing receipt. This will allow the form from being overused.
 - II. The link to the form is: <https://forms.office.com/r/sLwTjiQyCv>
- g. Inventory of All Association Property that is not inventoried under the Fire Department Chief shall be established and maintained by the Secretary. Subject Inventory will be verified on an annual basis by the newly elected Board of Directors. This inventory shall be prepared in a uniform manner using prescribed forms and will reflect all items of Association Property having a Unit Value more than (\$500.00) five hundred dollars.
- h. Any request of funds from the Fire Reserve Fund must be approved by the Board of Directors in advance of any transfer.
- i. The Treasurer shall prepare and analysis of budget expenditures for each regular scheduled meeting of the Board of Directors.
 - I. The Treasurer Report shall include:

1. All expenditures for the month preceding the Board of Directors Meeting.
 2. All income for the month preceding the Board of Directors Meeting.
 3. Each line item shall clearly list receipts and income and not a generic “Miscellaneous” line item.
- j. Every Member of this Association who will be responsible for handling Association funds more than (\$100.00) One Hundred Dollars will be bonded by the Association.
- k. All Financial Records of this Association shall be reviewed by a Certified Public Accountant at the close of business on June 30 of each year. Results of the review will be presented to the Board of Directors by the Treasurer in a timely fashion.
- l. Payroll
- I. Paid Day Staff Employees are 100% paid hourly and cannot volunteer for Broad & Gales Creek Fire Department. All hours tracked must be reported at an hourly rate and not a daily rate to ensure that they are not falling below minimum wage.
 - II. If any paid day staff on payroll responds to a call outside of their scheduled day shift, it is the responsibility of the Fire Chief to track and ensure that their time and wage does not fall below minimum wage.
 - III. If any Fire Member or Paid Day Staff Employee on payroll attends a training session, meeting, or any other event as a representative of Broad & Gales Creek Fire Department, that time must be tracked to ensure they are not falling below minimum wage.
 - IV. The Volunteer Incentive Payout will be \$5.00 per call and \$10.00 fuel reimbursement for a total of \$15.00.
5. Human Resources
- a. HR Duties of the Bookkeeper/New Hire Specialist as approved by the board.
 - I. Distribute North Carolina required notices for employment to each new hire.
 - II. E-Verify each new hire social security number.
 - III. Upload Form I-9 of each new hire within three days of the start date to the Department of Homeland Security, US Citizenship & Immigration Services.
 - IV. Retain personnel files and records of each employee and/or volunteer.
 - V. Post updated Labor Law Posters annually in a common area of the fire department.
6. New Hire Process
- a. The following documents must be delivered to the Bookkeeper/New Hire Specialist, as approved by the board, before the start date.
 - I. Employment Application
 - II. Signed Employment Eligibility Form I-9 with a starting date.

- III. Must be verified by the Fire Chief with a physical ID and signed by the Fire Chief at the bottom of Section 2.

7. Contracted Services

- a. For tax purposes, Form W-9 must be obtained by all service-related vendors before any payment can be issued.
- b. If contracted services need to be made, proof of liability insurance is also required before any work can be started.

8. Contracts on File

- a. The Board Secretary will retain original signed copies of all current Fire Department contracts that require financial obligations.
- b. The Board Secretary will deliver a copy of all current Fire Department signed contracts that require financial obligations to the Fire Chief, Treasurer, and bookkeeper for audit.

9. North Carolina Non-Profit Policies

- a. Conflicts of Interest policies will mirror that of the state of North Carolina.
- b. Whistleblower Protection policies will mirror that of the state of North Carolina.
- c. Document “Retention and Destruction” per tax return documentation.

10. Real Property

a. Community Building

- I. The Broad and Gales Creek Community Association owns and maintains the Community Building located at 110 Cactus Street, Newport, NC 28570.
- II. The building serves as a voting precinct for a Carteret County polling location.
- III. The Community Building is available for rental per contract.
 - 1. Any active Board member of the Broad & Gales Creek Community Association and/or Broad & Gales Creek Fire Department is eligible for one free rental per year.
 - 2. Any previous Broad & Gales Creek Community Association Board member, Broad & Gales Creek Fire Department, or Broad & Gales Creek EMS member who has served 4 years in consecutive service is eligible for one free rental per year.

b. Michael Joe Morton Memorial Park

- I. The Broad and Gales Creek Community Association owns and maintains the Michael Joe Morton Memorial Park adjacent to the Community Building located at 110 Cactus Street, Newport, NC 28570.
- II. The park is open to the public from sunrise to sunset.

Duties of Association Officers

1. Duties of the President
 - a. Preside over all Association Meetings and Official Functions
 - b. Represent the Association with external interests.
 - c. Appoint standing and special Committees as required.
 - d. Prepare and present a “State of the Association” message to the membership at the annual meeting.
 - e. Ensure that all By-Laws contained herein are complied with by Association Officers and the Membership.
 - f. Sign checks prepared by the Treasurer for disbursement.
2. Duties of the Vice President
 - a. Act as an Executive Assistant to the President in the event of the President’s absence.
 - b. Sign checks in the absence of the President prepared by the Treasurer for disbursement.
3. Duties of the Secretary
 - a. To record and maintain Minutes of all Association Meetings.
 - b. File and maintain security of all Association Papers, Correspondence, and Documents
 - c. Maintain an inventory of all Association Property having a unit value more than (\$500.00) Five Hundred Dollars
 - d. Assist the Board in all administrative matters.
 - e. Publicize Association Activities and Board of Directors Meeting Minutes.
4. Duties of the Treasurer
 - a. Maintain strict and accurate accounting of all Association Funds, both Accounts Receivable and Accounts Payable.
 - b. Prepare and submit a Financial Report for the preceding month to the Board of Directors at each Regular Monthly Meeting.
 - c. Assist in the preparation of the Annual Budget.
 - d. Prepare and submit a Financial Statement to the Membership at the Annual Meeting.
 - e. Prepare checks for disbursement of the B&G Fire Department and Association.
 - f. Track and manage payroll for the Fire Department.
 - g. Submit financial records annually to an accredited Certified Public Accountant for audit by the close of business on August 31 to receive bank statements for the fiscal year ending June 30. Results of the audit will be presented to the Board of Directors, by the Treasurer, at the next regular scheduled Board of Directors meeting following receipt.
5. Board of Director Duties of the Broad and Gales Creek Fire Department Chief
 - a. Attend all Board of Directors meetings.

- b. Present a monthly report at each regular scheduled Board of Directors Meeting on the status of the Fire Department and present business that requires Board approval.
- c. Prepare a comprehensive operating/planning budget to reflect the next fiscal year requirements for operation, personnel, and maintenance cost for equipment acquisition and replacement and for anticipated major equipment purchases. This budget shall be presented to the Board of Directors during the regular scheduled February meeting, prior to the submission to the county manager for Board approval and inclusion in the Association budget.
- d. The Fire Chief shall maintain a Property Inventory on prescribed forms of all departmental property having a unit value more than (\$500.00) Five Hundred Dollars. The secretary shall be provided a copy of the subject inventory during the July Board of Directors Meeting.
- e. Provide Professional Development on Incident Reporting for Workers Compensation to members of the Broad & Gales Creek Fire Department. Any incident resulting in injury by any member of the Broad & Gales Creek Fire Department must report to the chief within 24 hours. This includes assigned duty, volunteer duty, training (on site/off site), or any other board sanctioned event approved by the Chief.
- f. The Fire Chief shall notify the President or Vice President in the absence of the President of any fire member incident resulting in injury within 24 hours of chief notification.
- g. The Fire Chief must account for all credit card receipts from the Broad & Gales Creek Fire Department. A tracking system must be utilized for anyone that uses the credit card by signing out and signing in with the receipt. The Fire Chief will turn in all receipts to the Treasurer at each regular scheduled board meeting. All receipts must be accounted for before the bookkeeper pays the monthly bill.

Standing Committees shall be appointed by the President based on needs of the Association and Community.

- 1. Buildings, Grounds, and Planning Committee.
- 2. By-Laws Committee.
- 3. Community Services Committee
- 4. Ad Hoc or Special Committees may be appointed on a timely basis for Fund Raising Events, Special Projects, and other Association Devises.

Code of Conduct for Board of Directors

WHEREAS the Board of Directors of the Broad and Gales Creek Community Association wishes to ensure that it and its individual members maintain a high standard of ethical and professional conduct in the performance of their responsibilities as Directors,

THEREFORE, BE IT RESOLVED THAT the Board hereby adopts the following Code of Conduct:

1. Board Members shall act in the best interests of the Association as a whole. Board Members serve for the benefit of the entire membership of the Broad and Gales Creek Fire District rather than any constituency, and shall, at all times, strive to do what is best for the Association as a whole and to promote and enhance the reputation and standing of the Association.
2. Board Members shall carry out their responsibilities in good faith with reasonable care, honesty, and due diligence. Board Members shall be informed, actively participate in Board discussions, regularly attend Board meetings and be responsible for setting the Associations strategic direction.
3. Board Members shall comply with governing documents and relevant law. Board Members shall use their best efforts, always, to make reasonable decisions that are consistent with the Articles of Incorporation, Bylaws, and other governing documents of the Association, and to be familiar with all such documents. Board Members shall comply with all applicable laws, rules, and regulations.
4. Board Members shall refrain from using their position on the Board for their personal advantage. Board Members are not to engage in self-dealing or exploit opportunities that become available to them because of their position on the Board if those opportunities fall within the scope of the Association's current or planned activities.
5. Board Members shall maintain confidentiality. Board Members shall always maintain the confidentiality of all legal, contractual, personnel, and similar confidential and non-public information entrusted to them or acquired during their service on the Board.
6. Board Members shall disclose conflicts of interest. Board Members shall disclose any perceived or potential conflict of interest in accordance with the Associations Conflict of Interest Policy.
7. Board Members shall behave professionally at meetings. Board Members shall conduct themselves at all meetings, including board meetings, annual meetings of the members, and committee meetings, in a professional, courteous, respectful, and businesslike manner. Personal attacks against other Board Members, community members, Fire and EMS volunteers/employees, state or local government officials, or guests are not consistent with the best interests of the Association.
8. Board Members shall refrain from harassment. Board Members shall not in any way harass, threaten, or otherwise attempt to intimidate any other Board Member, community member, or staff.

9. Board Members shall refrain from making public statements on behalf of the Broad and Gales Creek Community Association unless authorized to do so.
10. Board members shall comply with all Association policies addressing their conduct. Such policies include the Conflict-of-Interest Policy, the Whistleblower Policy, and the Retention Policy.

Violation of the Code of Conduct:

Board Members should report violations of the Code to the President of the Broad and Gales Creek Community Association. Alleged violations will be investigated, and appropriate action taken in the event of a violation. Sanctions may be imposed by the Board commensurate with the degree of the violation and may include a cautionary admonition, a private letter of censure, a request for counseling or other remedial action, a request for resignation or such other action, including removal from office by vote of the Board, as the Board may deem appropriate.

Code of Ethics for the Broad and Gales Creek Community Association

The Association believes in the worth and dignity of each individual and in the value of citizenship in enhancing individual and community development. This statement provides a framework by which to community members and the institutions through which they work in attaining the highest degree of citizenship.

With respect to self, members of the Board of Directors and Fire staff:

- Represents personal and professional qualifications in a true and accurate manner.
- Maintains confidentiality of residents and colleagues except where disclosure is compelled by law or to serve a compelling professional need.
- Bases professional action and decisions upon sound, objective rationale without influence of favors, gifts, or personal or political advantage.
- Recognizes and accepts responsibility for individual actions, judgments, and decisions.
- Contributes to the growing body of specialized knowledge, concepts and services that characterize community.
- Strives for the advancement of citizenship, upholds its honor and dignity, and works to strengthen it in the community, state, and nation.
- Participates actively in the work of the community to define and improve standards of preparation and service.
- Establishes and maintains conditions of employment conducive to providing high-quality community services.
- Exercises professional judgment in presenting, interpreting, and critiquing ideas, including controversial issues.

With respect to others, the Board of Directors:

- Uses individual competence as a principal criterion in accepting delegated responsibilities and assigning duties to others.
- Provides statements about peers or staff in a fair, objective manner without embarrassment or ridicule.
- Evaluates community members and colleagues without regard to race, color, creed, sex, status or any other factor unrelated to the need for membership, allows any resident or member to participate in the community programs who can benefit from the programs and provides the same benefits or advantages to all members in the program.

Conflict of Interest Policy

Purpose:

The purpose of the Conflict-of-Interest policy is to protect the interests of this tax-exempt Association, (the “Association”), when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Association or might result in a possible excess benefit transaction. 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.

Definitions:

1. Interested Person – Any board member, Fire or EMS 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.
2. Financial Interest
 - a. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - b. An ownership or investment interest in any entity with which the Association has a transaction or arrangement,
 - c. A compensation arrangement with any entity or individual with which the Association has a transaction or arrangement, or
 - d. A proposal ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Association is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

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.

Procedures:

1. 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.

2. The remaining board or committee members shall decide if a conflict of interest exists.
3. 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 foregoing Policy and Procedures were adopted on November 11, 2021, by the Association membership at the Annual Meeting on November 11, 2021, and amended at the regular board meeting January 13, 2022, August 11, 2022, March 9, 2023, April 13, 2023, May 11, 2023, and July 13, 2023.

Authenticated By:

President _____ Date _____

Vice President _____ Date _____

Secretary _____ Date _____

Treasurer _____ Date _____