

International Community School Gift Acceptance & Fundraising Policy

I. INTRODUCTION

The International Community School (ICS) is a non-profit corporation organized under the laws of the State of Georgia. ICS encourages the solicitation and acceptance of gifts for purposes that help the organization further and fulfill its mission. The ICS Board of Directors and staff solicit outright and deferred gifts from individuals, foundations and corporations to secure the future growth of ICS. Positive relationships among all these parties are essential to ICS's financial stability. Responsibility for the preservation and enhancement of philanthropy shall be retained by the Board of Directors and carried out as herein defined.

The goal of this fund development & gift acceptance policy is to uniformly treat donors and their gifts with full disclosure and provide guidelines for the acceptance and stewardship of gifts. The provisions of this policy apply to all gifts received by ICS for any of its programs or services. Specific gifts are considered on their merits and final action is taken on those as authorized by the ICS Board of Directors.

II. LEGAL & ETHICAL CONSIDERATIONS

- A. ICS cannot give accounting, tax, or legal advice but works closely with the donor's advisors. It is strongly encouraged that each donor consult with a qualified advisor. It is the donor's responsibility to secure independent legal counsel for all gifts made to ICS.
- B. Where appropriate, ICS seeks the advice of legal counsel in matters relating to the acceptance of gifts. Review by counsel is recommended for:
 - a. Gifts where ICS is named trustee;
 - b. All gifts involving contracts or other documents where International Parent Teacher Staff Organization (IPTSO) is to assume an obligation;
 - c. All transactions with potential conflict of interest that have the potential for IRS sanctions; and
 - d. Other instances in which the use of counsel is deemed appropriate by the gift acceptance committee.
- C. In situations where advisors retained by ICS prepare documents or render advice in any form to ICS and/or a donor to ICS, the professional involved is in the employ of ICS and is not acting on behalf of the donor in any documents or other advice rendered. The documents should be reviewed by the donor's counsel prior to the completion of the gift(s).

- D. At all times ICS employees, members of the Board of Directors and other volunteers are to avoid conflicts of interest and the appearance of conflicts of interest. A conflict of interest exists whenever an ICS employee or immediate family member has a formal relationship with an actual or prospective donor or a material interest in a firm that is an actual or potential vendor to ICS.
- E. To avoid any incidence of impropriety, ICS employees and members of the Board of Directors are discouraged from serving as personal representatives or executors of a donor's estate, unless the donor is a relative of the employee or member of the Board of Directors.
- F. All ICS employees are to avoid acts of actual impropriety as well as acts that create the appearance of impropriety. Therefore, employees are discouraged from serving as the executor, administrator, or trustee of any will or trust in which ICS is named as a beneficiary regardless of the date of the dispositive document.
- G. ICS does not pay fees to any person as consideration for directing a gift to ICS.
- H. ICS does not pay commissions or percentages associated with negotiation and acceptance of any form of gift.
- I. In accordance with the Association of Fundraising Professionals' *Code of Ethical Principles & Standards of Professional Practice*, no fundraiser is compensated based on a percentage of funds raised or on a contingent basis. Non-exempt fundraisers in the employee of ICS are compensated based on the number of hours worked. Independent contractors and consultants are compensated based on the number of hours worked or on a project basis.

III. POLICY ADMINISTRATION

A. The Gift Acceptance Committee

1. Whenever the term "gift acceptance committee" is referred to in this policy, it consists, at a minimum, of the following individuals:
 - a. Chairperson of the Board of Directors
 - b. Chair of the development committee
 - c. Principal
 - d. Development Director
2. The gift acceptance committee is charged with the following responsibilities:
 - a. Reviewing this policy on an annual basis;

- b. Recommending any changes to this policy to the Board of Directors;
- c. Reviewing all non-cash gifts made to ICS;
- d. Determining when legal counsel is required for the review of a gift;
- e. Determining when an independent appraisal is required for a gift;
- f. Approving exceptions to this policy; and
- g. Other appropriate matters that relate to the acceptance of gifts.

B. Authority for Fund Development

1. The Board of Directors has the authority and stewardship responsibility for the following:
 - a. All methods and techniques of fundraising activity;
 - b. All forms of contributions received;
 - c. Professional staff, consultants, and vendors required;
 - d. Investment and management of all funds raised; and
 - e. Disbursement of contribution revenues in exclusive support of the mission of ICS.
2. The development department is responsible to the Principal and the development committee for day-to-day management of all fundraising activities. Professional and supportive staff will provide the following:
 - a. Leadership, management, and direct support to fundraising programs;
 - b. Acknowledgement of all gifts and maintenance of donor records and recognition;
 - c. Accounting of all gifts received;
 - d. Supervision of annual budget; and
 - e. Direction of all employees, consultants, and vendors hired to support the development department.
3. Active volunteer participation in the fund development program is essential to its success. The roles of volunteers are defined as to level of responsibility, period of service, reporting relationships, staff support, and other details as required. A volunteer recognition program is provided to honor the service given by those who lead and assist ICS.

C. Management of Fund Development Activities

1. Priorities for public participation and support shall be established by the Board of Directors and carried out by the development committee through the development department.
2. All fundraising activities shall be approved in advance by the development committee and the Principal for approved priorities only. Goals and budgets associated with their achievement shall be prepared in advance of active public solicitation.
3. Procedures for Approval for Gift Solicitation
 - a. All priorities for fund development are defined, within procedures established by the Principal, for submission to the Board of Directors for approval, including budgetary authorization.
 - b. Those programs appropriate for fundraising support are identified, and evaluation is performed by the development & communications staff to assess anticipated public support, budget, staff and volunteer requirements for successful solicitation.
4. Coordination of Fund Development Efforts
 - a. Prior to approaching a prospective donor for a gift, all Board members, staff and volunteers must receive approval from the Development Director who is responsible for tracking solicitations.
 - b. Prior to submission of a grant application, the appropriate applicant organization must be determined (ICS, IPTSO, or the organizations together).

D. Authority to Solicit and Receive Gifts

All departments and all members of the ICS community are encouraged to identify and assist in soliciting gifts from prospective donors. However, before making a solicitation or accepting a gift on behalf of ICS, the individual or department must bring the proposed effort to the specific attention of the Development Director so appropriate coordination is assured. Conversely, the Development Director informs the heads of various departments or programs when major gift solicitations are contemplated or gifts benefiting their program and/or department are received.

1. In compliance with Georgia law, no consultants may solicit funds for ICS unless they are registered as a charitable solicitor.

2. Only an officer of the ICS Board of Directors or Principal may approve and sign contracts. This includes any obligations related to grant funding.

E. Public Solicitation Procedures

1. All charitable contributions, regardless of value, form or designated use, are made only to this organization, using the proper legal name of this corporation.
2. Use of "International Community School" for any fundraising purpose by any other organization or entity requires prior approval of the development committee, acting on recommendations from the development department.
3. Calendar for Solicitation
Each 12-month period has a limited time for fundraising activities. Coordination and cooperation are required in planning each solicitation. Each fundraising program requires time for its own fulfillment and must also respect preferred periods when other fundraising programs are scheduled. The calendar for solicitation shall be reviewed and approved by the development committee within 60 days of the start of each fiscal year. Modifications to the calendar must be resolved by the development committee based on the recommendations of the development staff.
4. Special Project Campaigns
 - a. Any special project campaign requires approval of the development committee prior to initiation, based on the following:
 - i. Appropriate fit to the existing calendar of fundraising activities;
 - ii. Principal approval of the project or program to benefit from proposed campaign
 - iii. Recruitment of an adequate volunteer committee or sponsoring agency or organization; and
 - iv. Demonstrated potential for profit.
 - b. Separate solicitation programs may be developed to meet urgent priorities or to take advantage of unusual opportunities offered by donors that match well with current fund development objectives.

- F. Overall responsibility for assuring compliance with the requirements of this policy is assigned to the Development Director.
- G. This policy remains in force until changed by the gift acceptance committee.
- H. All restricted and unrestricted monies received by ICS are put to immediate use or invested under the guidelines of the investment policy adopted by the Board of Directors.
- I. ICS's gift accounting policies and procedures are in accordance with generally accepted accounting principles (GAAP) as prescribed by the Financial Accounting Standards Board, including Statements of Financial Accounting Standards Nos. 116 and 117.
- J. No refunds of donations are permitted.

IV. DONOR CONSIDERATION & RECOGNITION

- A. All programs, trust agreements, contracts, or commitments benefit, first and foremost, the individual needs of the donor, and secondly, ICS. A charitable gift that benefits ICS at the expense of the donor's interest should not be encouraged.
- B. ICS accepts unrestricted gifts and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes and priorities. ICS does not accept gifts that are excessively restrictive in purpose. Gifts that are restrictive include those too difficult to administer or those for purposes outside the mission of ICS. All final decisions on the restrictive nature of the gift, and its acceptance or refusal, are made by the gift acceptance committee.
- C. A donor may not restrict how gift, bequest, or endowment funds are invested by ICS. All donors of major gifts and endowment funds are notified prior to the gift being made that investment of their gift is in accordance with the investment policy adopted by the Board of Directors. Such notice informs the donor that his/her gift or endowment fund is not segregated but is commingled with ICS's other investments.
- D. Where a donor desires to place a restriction upon the use of a gift or bequest for a specific program, the donor is required to sign a legal instrument empowering the Board of Directors, after a certain stated number of years, to re-evaluate the restriction.
 - 1. If the original program to which the gift was restricted is no longer relevant, such as the discontinuation of alternative funding of a program for which the gift was made, the document must empower the Board of Directors to re-designate the use to a similar program.

2. In addition, this legal instrument should state that, with the written consent of the donor, the Board of Directors may release, in whole or part, any restriction imposed on the use of the gift. If written consent of the donor cannot be obtained by reason of his/her death, disability, unavailability, or impossibility of identification, the Board of Directors may petition the court to release the restriction imposed by the donor or gift instrument on the use or investment of the funds. In no event, however, can a release allow a fund to be used for purposes outside the mission of ICS.
- E. Any gift may be made in honor of or in memory of the donor or anyone he/she may wish to designate. Notice of the person honored or memorialized must be provided in writing at the time the gift is made. Upon request, notification of the gift is mailed to a third party. The gift amount is not disclosed.
- F. Gifts made by a donor on behalf of another individual are credited to the actual donor's record. The individual on whose behalf the gift is made receives recognition credit only.
- G. Donor Privacy
1. All information concerning donors or prospective donors, including their names, the names of their beneficiaries, the exact amount of the gift, size of the estate, or any other information for which there is a reasonable expectation of privacy and/or confidentiality is kept strictly confidential by ICS, its Board of Directors, volunteers and staff unless written permission is obtained from the donor to release such information.
 2. Donors who wish to remain anonymous and not be included in published lists of donors must state so at the time of the gift. Completion of the donation remittance envelope or mention of name on any correspondence accompanying the donation is deemed written permission to be included in published lists of donors.
 3. Donors are welcome to request and receive a complete copy of their records.
 4. Only authorized ICS staff and members of the Board of Directors are permitted to view donor files.
 5. Donor files remain onsite at ICS.
- H. All recognition and reward accorded to donors by reason of their gift frequency, amounts, or cumulative total shall be in accordance with the honors and recognition guidelines contained herein.
- I. Donors and prospective donors may opt out of fundraising mailings via telephone, letter, email, or in person.

J. ISC does not sell or share its donor and mailing lists with other organizations.

K. Honors & Recognition

1. Formal recognition of distinguished service to ICS, in the forms of gift support and voluntary time and talent, shall receive official consideration by the Board of Directors. The qualifications, review and decision procedures, and methods of recognition to be followed in regard to gift support in many of its forms, and as specified in this section, are (a) the naming of buildings, property, or any space therein or (b) the conferring of awards and citations on any individual, institution, association, or society for gift support or services rendered.

2. Guidelines

- a. The Board of Directors, in concert with the development committee, assess each recommendation for honors and recognition. The relationship between the honoree's qualifications and the size and scope of the project supported are considered. Consideration in the conferral of honors and recognition will include the following:
 - i. Benefit to ICS;
 - ii. Visibility and prominence accorded to the honoree; and
 - iii. Use of honors and recognition to further the goals and objectives of ICS in financial gain and in public recognition and respect.
- b. Individuals or institutions that make large contributions are qualified for honors and recognition. Gifts are recognized at the discretion of the development committee.
- c. Recommendations for honors and recognition are made to the Board of Directors after review and approval by the development committee, with adequate details on the individual or institution to be honored and reasons for such action by the Board of Directors.
- d. ICS may establish and confer at its pleasure such awards or citations upon individuals or institutions in recognition for voluntary service and/or financial contributions. These awards or citations may be given at such time and on such occasions as the Board of Directors determines. Recommendations for conferring an award or citation are directed to the development committee, which confers with the Chairperson of the Board of Directors and Principal before action is taken.

3. Public Notice

- a. Honors and recognition decisions present opportunities for public announcement. Agreement for such public notice is requested of each honoree, or his/her family representative(s) in advance. Honorees have the opportunity to notify family and friends and to invite their participation with ICS in any dedication ceremonies and receptions conducted in connection with the conferring of honors and recognition. The Principal and Development Director are responsible for such public notice.
- b. Various forms of recognition are available in accordance with the wishes of the donor. Details as to form as included in recommendations submitted to the development committee. Forms of recognition may be among the following: formal dinners, receptions, plaques, gifts to donors and honorees, reports in ICS publications, and other forms of recognition.
- c. Materials, typeface, and presentation of forms must be consistent with the graphics standards established by ICS. The application of overall visual aids, signage, and graphics must be in accordance with graphics standards published by ICS.

4. Naming of Buildings or Space Therein

- a. All areas of ICS, with the exception of individual classrooms, are subject to naming. Such identification is appropriate in light of the gift or gifts received and will be sensitive to function and location while being consistent with the building's interior design.
- b. Before making exceptions to the policies for naming opportunities, the gift acceptance committee considers the following facts and circumstances pertaining to the gift:
 - i. Certainty of the assets to be donated and their future value to ICS;
 - ii. Likelihood of the donor having a "change of heart";
 - iii. Estimated present value of the gift;
 - iv. Donor's connection to ICS
 - v. Donor's giving history
 - vi. Donor's record of volunteer service to ICS
- c. ICS reserves naming opportunities for outright gifts and living donors. Use of an estate or planned gift to name property is not preferred but is considered on a case-by-case basis. ICS reserves the right to decline gifts with naming restrictions.

V. GENERAL GIFT ACCEPTANCE

A. Processing Gifts

1. Gifts are recorded as of the date postmarked, if received via postal mail. Hand-delivered gifts are recorded as of the date of receipt.
2. When a donation is received, a copy of the check and remittance envelope and/or accompanying documentation is made and filed in the appropriate development file.
3. If the donation is made using a credit card, the name of the donor is written on the credit card receipt and stapled to the original remittance envelope or letter when delivered to the finance department for posting. Information for credit card donations made online is forwarded to the finance department electronically.
4. If the donation is made using cash, the name of the donor is written on the cash receipt and stapled to the original remittance envelope or letter when delivered to the finance department for posting.
5. The correct general ledger code is written on checks and credit card/cash receipts. The codes for development are as follows:
 - a. Individual Unrestricted
 - b. Individual Restricted
 - c. Individual Board Unrestricted
 - d. Individual Board Restricted
 - e. Foundation Unrestricted
 - f. Foundation Restricted
 - g. Corporate Unrestricted
 - h. Corporate Restricted
 - i. Agencies Unrestricted
 - j. Agencies Restricted
 - k. Special Events
 - l. Passive Fundraising
6. Gifts in any form received near the date ending the fiscal year may be credited to the prior reporting period if there is evidence the donor intended to make the gift within this period and the gift is received and processed within 10 days of the closing date for the fiscal year-end.

B. Crediting Gifts

1. Corporate matching gifts are encouraged, and the donor receives recognition credit for the match.

C. Pledges

1. Pledges are considered on a case-by-case basis.
2. Pledges may be fulfilled on a schedule established by the donor over a specified period, up to a maximum of five years from the date of the pledge. Irrevocable deferred gift arrangements are exceptions and are governed by the terms of the trust.

D. Use of Grant Funds

1. All grant funds given to ICS are to be spent in accordance with the funding agreement as specified by each grant.
2. Prior to any submission of a grant proposal, the grant writer is responsible for verifying that ICS can use the funds as requested.

E. Gift Acknowledgement and Substantiation

All donors are furnished gift acknowledgement letters as soon as possible after the receipt of a gift but no later than 5 business days after receipt of the gift. Overall responsibility for assuring compliance with the Internal Revenue Service (IRS) requirements and this policy's guidelines regarding gift acknowledgement and substantiation belongs to the Development Director. Gifts of \$75 or more for which a benefit was offered by ICS to the donor, whether or not the benefit was utilized by the donor, will include proper language related to the valuation of the donor's deduction permitted as stated in the current IRS regulations.

"International Community School is a 501(c)(3) organization registered in the state of Georgia. No goods or services were received in exchange for this gift."

"International Community School is a 501(c)(3) organization registered in the state of Georgia. The ticket price is \$XXX (\$XX is tax deductible)."

Acknowledgement letters will be signed by the Development Director with the exception of individual gifts in excess of \$500, gifts made by members of the Board of Directors, ICS staff and foundations. The development department is responsible for keeping a record of gift receipt and acknowledgement.

F. Appraisals and Required IRS Forms

Legal and ethical requirements designed to protect both the donor and ICS prohibit ICS, as an interested party, from appraising gifts. Such appraisals, if required by law or particular circumstances, are conducted by "qualified appraisers" as defined under IRS regulations. The cost of such an appraisal is the donor's responsibility. In instances where ICS elects to request an independent appraisal, ICS is responsible for the fee.

The IRS requires that non-cash gifts, including marketable securities, with a fair market value of over \$500 be documented by the filing of Form 8283 with the donor's federal income tax return. For gifts with a total value of \$5,000 or more, an appraisal from a qualified appraiser must be attached to Form 8283. The Principal and Board Chair are qualified to sign the Form 8283 to acknowledge ICS's receipt of the gift. ICS staff may not attest to the value the donor places on the item.

When gifts with a total value of \$5,000 or more are sold by ICS within two years of receipt, the Principal or Board Chair is responsible for filing Form 8282 within 125 days of disposition.

G. Evaluation and Acceptance of Certain Types of Gifts

Proposed gifts of real or personal property must be evaluated to determine whether the costs to ICS associated with receiving the gift can prudently be accommodated using other ICS resources. For example, accepting real property may require payment of closing costs, payoff of debt secured by the property, and physical changes to the property necessary to assure safety or control environmental hazards. Likewise, the cost to retrofit space on campus and provide necessary utilities to make a proposed gift of equipment usable for ICS purposes may be prohibitive. Occasionally, associated costs may weigh against the acceptance of the gift.

Acceptance of gifts with reversionary interests or other donor restrictions requires the approval of the Principal. This includes all gifts with life estate interests; any gifts that require the establishment of a new office or program; gifts with naming rights; and gifts with a time schedule or other conditions, such as matching gifts.

In addition, the acceptance of in-kind gifts is based upon the relevance to the mission of ICS and/or the financial benefit to accepting said gift.

The authority and responsibility for prompt, careful evaluation and acceptance or declination of these gifts lies with the Principal and Development Director.

H. Declining Gifts

Gifts may have to be declined under certain conditions including, but not limited to, the following:

1. The gift is restricted and requires support from other resources that are unavailable, inadequate, or may be needed for other institutional purposes.
2. The gift is restricted and supports a purpose or program peripheral to existing principal purposes of ICS or creates or perpetuates programs or

obligations that dissipate resources or deflect energies from other programs or purposes.

3. The gift injures the reputation or standing of ICS or generates such controversy as to substantially frustrate and defeat the purpose to be served.

I. Gifts Requiring Financial Commitment from the Organization

Sometimes gifts require a present or future financial commitment from ICS over and above the amount pledged. Before soliciting or accepting any gift that requires a present or future financial commitment from ICS, approval must be obtained from the Principal. Examples of some gift-related commitments include the following:

1. To provide matching funds
2. To continue a project after the gift has been terminated or exhausted
3. To finance a construction project
4. To establish a permanent, interest-bearing fund when the gift amount is not large enough to carry out its specified purpose
5. To finance and/or administer a project outside the routine functioning and operations of the organization

J. Advertised Gift Program Designations

Unrestricted gifts are encouraged, but gifts made for specific program purposes may be preferable to some donors. Specific programs for which ICS may accept restricted gifts are as follows:

1. Reading Recovery
2. School Within the School
3. Physical Education/Athletic Activities
4. Library/Media Center
5. Field Trips

As needed, additional restricted gift categories may be advertised to donors, such as funds for a match. There is no minimum gift amount required for designation to the aforementioned programs.

VI. OUTRIGHT GIFTS

- A. Unrestricted, outright monetary gifts are acceptable in any amount.

B. Cash

1. ICS accepts cash, personal and business checks, money orders, Mastercard, Visa, and American Express.

2. All checks should be made payable to International Community School and should not be made payable to an employee or volunteer for credit to ICS.
3. All checks are deposited in the ordinary course of business. No employee is authorized to delay deposit.

C. Personal Property (In-Kind Gifts)

1. "In-kind gifts" refers to the donation of goods and services.
2. Acceptable items include, but are not limited to, the following:
 - a. Classroom or office supplies
 - b. Books, if in saleable condition
 - c. Games and entertainment products
 - d. Computer equipment and supplies
 - e. Office equipment and furniture
 - f. Gift certificates, new products, or other items suitable for use as prizes or auction items
3. ICS accepts only items that can be used at the school or readily sold on the open market for a minimum of \$500. Unless there are countervailing circumstances, the Board of Director policy is to sell or otherwise dispose of, within one year after the date of gift, any item of personal property that is gifted to ICS and for which ICS has no use.
4. All in-kind gifts must be reported immediately to the Development Department. Staff members are encouraged to contact the Development Department before accepting or taking delivery of in-kind gifts.
5. All donors making in-kind gifts are asked to complete an in-kind donation form so donations are correctly recorded and acknowledged.
6. ICS reserves the right to decline any in-kind gifts.
7. Property that requires additional insurance, special facilities, or security to properly safeguard it may not be accepted without prior approval of the gift acceptance committee.
8. Donors of in-kind gifts are not credited a specific dollar amount unless an appraisal of the gift from a qualified third party accompanies the gift

or the gift is new and is accompanied by a copy of the purchase receipt. For recording purposes, gifts without an appraisal or receipt copy are valued at \$0.01.

9. All in-kind gifts are acknowledged in writing with a thank you letter and a receipt describing the item.
10. The following language is included in the receipt provided for the donation of in-kind gifts with an estimated value greater than \$5,000:
 - a. Your gift may require you to complete IRS Form 8283 together with an appraisal of the donated property. Please consult your tax advisor.
 - b. The deduction you receive from this gift may be limited to the lower of the cost or the market value of the goods donated. Please consult your tax advisor. Your gift may require you to complete IRS Form 8283 together with an appraisal of the donated property. Please consult your tax advisor.

D. Gifts of Service

1. General Service
 - a. Gift receipts are not issued for gifts of general service. Gifts of general service fall under the purview of volunteer management and are recognized accordingly. Volunteers may receive gift credit for expense reimbursements donated to ICS, upon request and with appropriate receipts.
2. Professional Service
 - a. Gifts of professional services (e.g., legal, graphic design, accounting, etc.) and partial donations of service (i.e. discounted rates) are eligible for recognition credit.

E. Other Property & Consideration

1. Special consideration is always given to the nature of any gift and whether it fits within the mission of ICS prior to acceptance of any property, whether real or personal.
2. Automobiles are acceptable as gifts on a case-by-case basis. Vehicles in working order, free of debt, that pass state inspection, and that are suitable for use by ICS may be donated directly. Recognition credit for vehicles is based on the Kelley Blue Book value for vehicles retained for use by ICS. For vehicles sold through a third party, donors receive

recognition credit for the gross sale price. For accounting purposes, net proceeds from the vehicle's sale are recorded.

3. Deed of Gift:

- a. To transfer ownership of the title of tangible personal property from the donor to ICS requires physical transfer of the property to ICS from the donor along with the formal acceptance of the property by ICS. A deed of gift accomplishes this transfer.
- b. ICS reserves the right to require a deed of gift for any donation of personal property. The deed of gift includes an identification of the property to be transferred and a statement of donative intent signed by the donor.

VII. RELATED ORGANIZATIONS

A. Support Groups

1. The International Parent Teacher and Staff Organization (IPTSO) is a support group for ICS. The purpose of any such group is to promote the mission, purpose, goals, and objectives of ICS. IPTSO was not established as a separately incorporated association.
2. As a support group for ICS engaging in fundraising activity, IPTSO by-laws should include the following:
 - a. Description of formal affiliation;
 - b. Purpose;
 - c. Membership requirements;
 - d. Criteria for election of Board of Directors or Officers;
 - e. Duties and powers of Board members and officers;
 - f. Committee descriptions;
 - g. Meeting schedule;
 - h. Procedures for receiving and disposing of funds and assets;
 - i. Rules of order;
 - j. Limitations on political activities; and
 - k. Procedures for amendments
3. As a support group, IPTSO is to act only in the name of ICS. The annual goals and objectives of IPTSO should be prepared in coordination and cooperation with ICS. Preparation of annual goals and objectives is defined and approved by the Board of Directors.