

# Unitarian Universalist Congregation of Columbia Governance Policies

## IV. ADMINISTRATIVE LIMITATIONS

The Administrative Team shall not allow any practice, activity, decision, or organizational circumstance which is unlawful, imprudent, unethical, or in violation of the principles of the Unitarian Universalist Association, the board's Ends policies, or of commonly accepted professional ethics.

**A. Treatment of Members, Friends, and the Public:** The Administrative Team shall not allow conditions, procedures, or decisions that are unsafe, disrespectful, or unnecessarily intrusive, or that fail to provide appropriate confidentiality and privacy to members, friends and visitors.

1. The Administrative Team shall not permit the elicitation of personal information for which there is no clear necessity.
2. The Administrative Team shall not use methods of collecting, reviewing, transmitting, or storing personal information that fail to protect against improper access to the material elicited.
3. The Administrative Team, in coordination with the staff of the Owen Brown Interfaith Center, shall not maintain facilities that fail to provide a reasonable level of safety, access, and functionality.
4. The Administrative Team shall not fail to inform the congregation of the policies in this subsection IV. A., or fail to provide a grievance process to those who feel that they have not been reasonably accorded their rights under these policies.

**B. Treatment of Staff:** The Administrative Team shall not cause or allow conditions, which are unfair, unsafe, unprofessional or disrespectful in treatment of staff, whether paid or volunteer.

1. The Administrative Team shall not operate without written personnel policies that clarify personnel rules for staff, provide for effective handling of grievances, and protect against wrongful conditions such as nepotism and grossly preferential treatment for personal reasons.
2. The Administrative Team shall not discriminate against any staff member for expressing an ethical dissent.
3. Once internal grievance procedures have been exhausted, the Administrative Team shall not prevent staff from grieving to the board.
4. The Administrative Team shall not fail to acquaint the staff with their rights under the policies in this subsection IV. B.

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5. The Administrative Team shall not fail to establish requirements for staff leadership positions such as council chairs and committee chairs.

### **C. Financial Boundaries for Planning, Budgeting, Operations and**

**Asset Protection:** The Administrative Team shall not cause or allow jeopardy to the fiscal integrity of the Unitarian Universalist Congregation of Columbia, nor to its public image.

1. The Administrative Team shall not deviate from prudent accounting practices in financial planning, in handling receipts and expenses, in all accounting, in budgeting of resources, nor in the protection of assets.
2. Financial planning for any fiscal year or remaining part thereof shall not deviate materially from the Unitarian Universalist Congregation of Columbia's Ends policies, and ongoing financial operations shall not deviate materially from the current approved budget.
  - a. The Administrative Team shall not fail to base annual budgeting on a multiyear plan.
  - b. The Administrative Team shall not present a budget that contains too little information to enable credible projection of revenue and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
  - c. The Administrative Team shall not present a budget that plans the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.
  - d. The Administrative Team shall not present a budget that does not contain a process for building and maintaining an adequate cash reserve to cover temporary (short-term) cash flow shortages or unexpected emergencies.
  - e. The Administrative Team shall not overspend the total personnel budget or any council budget without approval of the Board of Trustees.
  - f. The Administrative Team shall not fail to report to the Board of Trustees no later than 60 days after the close of the fiscal year and no later than 30 days before the annual meeting of the congregation and no less frequently than quarterly

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- i. The cash balances in all accounts owned by UUCC
  - ii. The actual versus budgeted expenditures for all budget line items
3. The Administrative Team shall not cause or allow the development of fiscal jeopardy or of a material deviation of actual expenditures from Board priorities established in the Ends policies.
  - a. The Administrative Team shall not expend more funds than have been received in the fiscal year to date unless the debt guidelines in these policies are met.
  - b. The Administrative Team shall not create any unauthorized debt for the Unitarian Universalist Congregation of Columbia.
  - c. The Administrative Team shall not use unrestricted reserves in an amount greater than can be repaid by normal cash flow variations in revenue anticipated either within the next 60 days, or by the end of the fiscal year, whichever comes first.
  - d. The Administrative Team shall not use any dedicated reserves for purposes other than those for which they are designated unless directed by the Board to do so.
  - e. The Administrative Team shall not shift monies between funds in amounts greater than can be repaid by normal cash flow variations in revenue anticipated either within the next 60 days, or by the end of the fiscal year, whichever comes first.
  - f. The Administrative Team shall not fail to settle payroll and debts in a timely manner.
  - g. The Administrative Team shall not acquire, encumber, or dispose of real property.
  - h. The Administrative Team shall not fail to actively pursue receivables after a reasonable grace period.
  - i. The Administrative Team shall not fail to ensure that UUCC maintains a line item in its budget for legal expenses to ensure that UUCC has the level of legal services whether billable or pro bono, as may be deemed necessary to reasonably protect UUCC's legal interests.

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4. The Administrative Team shall not allow the assets of the Unitarian Universalist Congregation of Columbia to be unprotected, inadequately maintained, or unnecessarily risked.
  - a. The Administrative Team shall not fail to maintain insurance against theft and casualty loss to at least 90% of replacement value.
  - b. The Administrative Team shall not fail to maintain insurance against liability losses to board members, staff, and the Unitarian Universalist Congregation of Columbia.
  - c. The Administrative Team shall not allow unbonded personnel access to material amounts of funds.
  - d. The Administrative Team, in coordination with the staff of the Owen Brown Interfaith Center, shall not fail to provide sufficient maintenance for facilities, premises, or equipment, or allow them to be subjected to improper wear and tear.
  - e. The Administrative Team shall not unnecessarily expose the Unitarian Universalist Congregation of Columbia, the board, or the staff to claims of liability.
  - f. The Administrative Team shall not fail to retain qualified legal counsel in a timely manner when required by the operations and endeavors of the Unitarian Universalist Congregation of Columbia.
  - g. The Administrative Team shall not allow any risk to the non-profit status of the Unitarian Universalist Congregation of Columbia.
  - h. The Administrative Team shall not endanger the public image or credibility of the Unitarian Universalist Congregation of Columbia.
  - i. The Administrative Team shall not make any purchase
    - wherein normally prudent protection has not been given against conflict of interest,
    - without appropriate price-quality comparison and/or competitive bid, or
    - that is not provided for in either capital expenditure or operational projections.

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- j. The Administrative Team shall not receive, process, or disburse funds under controls insufficient to meet standards of auditors appointed by the Board or other appropriate standards.
- k. The Administrative Team shall not invest any funds in insecure financial instruments, such as uninsured accounts, or in bonds or funds of less than A rating.

**D. Communications and Support to the Board:** The Administrative Team shall not permit the board to be uninformed or unsupported in its work.

**E. Public Communications (formerly F; E deleted)**

- 1. The A Team shall not speak or take a position on behalf of UUCC in any public forum unless authorized by the Board of Trustees or the congregation.
- 2. The A Team shall not sponsor, on behalf of UUCC, any outside speaker or program that appears to be in conflict with any of the UU purposes and principles or the mission of UUCC.

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### Change History

Date	Who	Change(s)
8/21/07	Jim C.	Added to Section C.2: subsection e limiting A-Team from spending more than is budgeted for a line item; subsection f establishing financial statement reporting at regular intervals  Added section C.3.i. Moved this section from Board Staff Linkage
01/08/08	Jim C.	Removed highlights of changed sections. Reviewed for currency. August 2007 version is the most recent.