

February 2023

# Friends Of Michigan Libraries

Standard Operating Procedures

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## **Board Membership**

Board members must be willing to serve without significant reimbursement for their time and expenses for the overall benefit of the libraries of Michigan. FOML shall strive to maintain a diverse geographic and organizational representation on the Board. The Board may appoint non-voting Advisors as specified in the Bylaws, Article V.

The method of selection of Board members is specified in the Bylaws, Article II.

### **Officers**

The officers and Board members' duties are specified in the Bylaws, Articles IV and V.

### **Advisors to the FOML Board**

The FOML Board may appoint Advisors to the Board to assist with specific tasks and duties. The roles and responsibilities are as follows:

- To carry out a specific task (e.g., editing the FOML Manual);
- To serve as a resource person who is available to answer questions about Michigan Friends and offer advice to individuals seeking information;
- To serve as a speaker at programs and/or at Friends meetings throughout the state;
- To review and provide feedback on FOML publications, the FOML website, and the FOML newsletter;
- To serve as a link and helpmate to Friends groups in locations throughout Michigan and to make recommendations for other advisors to serve in this role in specific geographic locations (e.g., the Upper Peninsula) in Michigan;
- To carry out the functions of a goodwill ambassador for Friends in Michigan.<sup>1</sup>

### **Emeritus Status**

- The FOML Board believes that recognition should be given to individuals who have provided exemplary service while serving as a member of the Board and who have decided not to continue active participation on the Board.
- Therefore, upon review and approval of the Board, an individual who served with distinction will be granted the title of "Emeritus" in recognition of outstanding service on the FOML Board.
- A FOML Board member with emeritus status will have his/her name and title on the FOML Board membership roster.

### **Replacement of Board Members**

- Board members may resign by submitting a letter of resignation to the president.
- Board members missing more than four consecutive meetings may be removed from office at the discretion of the board.

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<sup>1</sup> Adopted 7/09

- Replacement members will be recruited by the ad hoc Nominating committee and approved by the Board to serve until the next annual meeting.
- Succession procedure:  
Ideally, half the Directors should be elected each year, using staggered two year terms. No later than six months prior to the Annual Meeting, the Board of Directors shall devote adequate meeting time to discuss succession planning for the coming year. Beginning with a review by the Secretary, who will identify term-limited Officers, the Board will begin the process of identifying and mentoring potential replacements. If necessary, the Board will canvas qualified FOML members to fill these roles.

### **New Board Member Orientation**

Each incoming board member will receive copies of the following as a part of their orientation package:

- The current by-laws;
- This standard operating procedures document;
- The board roster;

### **Board Meetings**

- Meetings of the Board are held virtually at 10:00 am on the first Wednesday of the month except for January, July, August and December, which may be held at the discretion of the President.
- Alternate meetings may be held as determined by the Board. The calendar of meetings will be displayed on the FOML website and updated as needed. All interested FOML members and other interested parties are welcome to attend the FOML Board meetings.

### **FOML Board Member Participation and Attendance**

- The FOML Board supports full contribution of its members. Full contribution is defined as active participation in the work and activities of the organization in order to carry out its mission and plan of service.
- Full contribution necessitates that board members attend board and committee meetings as scheduled, participate in the decision-making process required at these meetings, and demonstrate a commitment to the growth and development of FOML and its services. As such, board members are expected to attend all board meetings and all committee meetings for which they have volunteered.
- It is understood that a board member may on occasion be unable to attend a meeting because of illness, travel schedule, jury duty, or holiday and such absences will be noted as “excused absence.” Notice of absence should be given promptly to the FOML President or committee chair.
- If a board member is repeatedly absent from board meetings, the FOML President will contact that person to discuss the absences in order to determine what actions might improve participation. If it is determined that the board member is unable to participate to the extent necessary, that person should consider resigning from the board. Committee chairs will follow the same procedure with committee members who are repeatedly absent from meetings. meetings will be displayed on the FOML website and updated as needed. All interested FOML members and other interested parties are welcome to attend the FOML Board meetings.

### **Code of Conduct**

Members of the FOML board are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities. Board members pledge to accept this code as a minimum guideline for ethical conduct and shall:

- Maintain a professional level of courtesy, respect, and objectivity in all FOML activities
- Strive to uphold those practices and assist other FOML board members in upholding the

- highest standards of conduct
- Exercise the powers invested for the good of all members of the organization rather than for his, her, or their personal benefit
- Respect the confidentiality of sensitive information known due to board service
- Promote collaboration, cooperation, and partnership among FOML board members

### **Grievance Procedure**

A board member who feels they have been wronged can alert the Executive Committee about the problem or issue:

- Submit your disputes or complaints in writing in a timely fashion to the FOML President and/or Secretary for review and determination by the Executive Committee
- Retaliation against any board member who brings a complaint is prohibited and will subject the retaliator to discipline up to and including removal from the board
- The Executive Committee will report the final decision back to the complaining party

### **Strategic Planning Process**

The FOML Board will engage in an annual Strategic Planning session to be held at the time of the normal Wednesday board meeting in June of each year. The board will determine goals and objectives for the following year and assign committee responsibilities for carrying out these goals.

At this session the board will also do an evaluation of its success in achieving outcomes of the following areas of organizational management:

- **Mission and Bylaws.** Our Friends have a clearly defined mission and carry out that mission as specified in our bylaws.
- **Technology.** Our Friends understand the usefulness of technology in helping us achieve our mission.
- **Best Practices.** Our Friends continuously examine our practices and procedures and determine whether there is a need for updating them to meet our goals.
- **Marketing.** Our Friends have a well-established system for “getting the word out” about the value of libraries and the importance of Friends supporting libraries.
- **Advocacy.** Our Friends voice their support for libraries by speaking to local elected officials and state legislators about the value of libraries and the financial support needed to maintain them.
- **Business and Finance.** Our Friends carry out sound business practices and allocation of resources with the financial support of community members and donors.
- **Enthusiastic Volunteers.** Our Friends are volunteers from different age groups who are eager to carry out the tasks at hand and welcome the opportunity to be of service.

#### **Liaison to Outside Organizations**

- A Board Member appointed to collaborate and cooperate with Library organizations.
- Maintains contact with various outside organizations to include, but not limited to: United For Libraries, Michigan Library Association (MLA), American Library Association (ALA), Library of Michigan (LM), and library vendors and corporate sponsors; keeps current information and working knowledge of these organizations in order to determine possible benefits for FOML.

#### **DUTIES**

- Maintain contact with library, corporate, and other organizations through active participation in meetings, conferences, and other events.
- Communicate with organizations about FOML’s mission, its goals and objectives, and its services and needs.
- Work to establish networking, collaboration, and cooperation among various organizations for the betterment of libraries.
- Analyze and evaluate the value and importance of establishing new liaisons with other Friends groups (e.g., a Midwest Alliance of State Friends Groups).
- Participate in local, regional, and national library associations and conferences.
- Assist with the preparation of FOML promotional material and development duties.
- Present current, relevant information to the FOML Board and FOML membership.

#### **Archives**

##### **PURPOSE**

- The FOML Archives consist of the historical records of FOML Board meetings, program events, and other Friends of Michigan Libraries activities. As of March 2019, the Archives, consisting of mainly printed records, are stored at the Bentley Historical Library at the University of Michigan.

#### **Archivist**

##### **PURPOSE**

- The FOML Archivist shall maintain a history of the organization.

##### **DUTIES**

- Provide a plan of action to gather and to store electronic records. Many electronic records are available on the FOML website and have been archived by the web developer.
- Collects meeting agendas and minutes, program materials, FOML newsletters, and any other documentation which provides a record of FOML activities and events.

## **FOML Membership**

- Membership is open to anyone interested in supporting Friends of Libraries groups.
- Membership fees and categories on a calendar basis (as of January, 2015) are:
  - Friends of Libraries Organizations - \$45.00 per year; Patron - \$100.00; Lifetime - \$500.00
  - Individuals - \$20.00 per year; Patrons - \$100.00; Lifetime - \$500.00<sup>2</sup>
  - Corporate - negotiable
- The Merriam-Webster's Collegiate Dictionary defines a patron as "a person chosen, named, or honored as a special guardian, or supporter." In keeping with this definition, a person who has chosen to support FOML at the Patron membership level (\$100) is demonstrating special support for FOML and is acknowledging the importance of FOML in carrying out its service mission. Those who choose this membership category will receive a letter of acknowledgement from the FOML President, will be listed as a Patron on the FOML website membership list, and will be entitled to the same membership benefits as individual members.
- The FOML operating year for membership runs from January 1 through December 31.
- The first renewal letter and membership form is e-mailed annually to each member in December by the membership coordinator.
- Any member that has not renewed to date around February 1 is sent a second reminder email. A reminder that membership renewals are due in January is also included in the first newsletter mailing of each year.
- Each new and renewal membership received is acknowledged by the membership coordinator and on the membership listing on the web page.
- If dues remain unpaid by the end of nine months (October 1), the member in arrears will be removed from the membership rolls.

## **Annual Membership Meeting**

The annual membership meeting is held to elect the board of officers and board members, to approve all changes to the FOML Bylaws and Standard Operating Procedures, and to report on the financial health of the organization. The following business will be conducted as a part of each annual meeting:

### **AGENDA**

- Election of directors and officers;
- Annual Treasurer's report;
- Membership report(s) by category;
- Other business as required or desired.

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<sup>2</sup> Revised 9/19

## **Committees**

### **Executive Committee**

#### **PURPOSE**

- The Executive Committee determines the items of business to come before the FOML Board of Directors. It reviews proposals and makes recommendations to the FOML Board for approval. The committee is responsible for development of the annual FOML Strategic Plan and for recruitment of task force members to carry out FOML development activities.
  - Members of the FOML Executive Committee shall include the FOML Board officers and two FOML Board members.

#### **DUTIES AND RESPONSIBILITIES:**

- Review the FOML Strategic Plan on an annual basis and make recommendations for changes, updates and procedures for implementation of the plan.
- Monitor the FOML budget along with the FOML Board Treasurer and make recommendations for corrective action when needed.
- Oversee FOML fundraising activities and recommend fundraising projects for approval by the FOML Board.
- Oversee FOML memberships and make recommendations for membership fees and any changes to the membership structure.
- Oversee the current system for “getting the word out” about FOML through various sources: social media, publications, Michlib-l.
- Select a Nominating Committee to recruit new members for the FOML Board and to prepare a slate of officers and board members for a membership vote at FOML’s annual membership meeting.
- Carry out any other tasks assigned by the FOML President.

### **Budget & Finance Committee**

#### **PURPOSE**

- The Friends of Michigan Libraries (FOML) Budget & Finance Committee has responsibility for review and oversight of the FOML annual budget.

#### **DUTIES**

- Prepare an annual (January 1 – December 31) FOML budget and present this budget to the FOML Board at its December meeting in the year prior to implementation.
- Work with the committee Chair (i.e., the FOML Treasurer) on policies and procedures for carrying out financial services.
- Provide guidance and direction to the FOML Treasurer in carrying out financial arrangements with the designated FOML Fiscal Agent.
- Meet prior to each monthly FOML Board meeting to review the YTD budget, make any necessary budget adjustments, and present the adjusted budget to the board for approval.
- Review current sources of FOML income – programs, memberships, donations – etc. and determine whether these income sources require adjustments in pricing to sustain income levels sufficient to meet expenses.
- Investigate and recommend alternative sources of funding – grants, corporate donations, etc.
- Monitor FOML expenditures to ensure a balanced budget.
- Determine an appropriate level of budget reserve (e.g., 10% of annual FOML budget) in order to ensure a stable financial future.
- Work with the FOML President in review of FOML service agreements with vendors, contractors, and suppliers.
- Review and carry out any tasks or assignments that the FOML President

- recommends as improvements to the financial operations of the FOML organization.
- Oversee the FOML Financial Review process which is conducted in January at the beginning of a new budget year as a review of the previous year's financial activities.<sup>3</sup>

## **Membership and Promotions Committee**

### **PURPOSE**

- The FOML Membership and Promotions Committee carries out the major functions of this key committee in conjunction with the FOML Membership Coordinator/web developer. The committee works to ensure continuing memberships in the FOML organization and determines any necessary steps and procedures to improve membership enrollment and renewal procedures. Furthermore, it determines membership categories (levels of giving) and the membership fees for Friends. The committee reviews the number of enrolled members to ascertain whether membership income provides sufficient revenue to cover expenses and to plan actions that address underfunded budgets. Additionally, this committee will develop and schedule content for the FOML website. The sites will be maintained by a web developer whose services and fees are approved by the Board on an annual basis, with renewal of agreement for services in January of each year.

### **DUTIES**

- A Membership Directory of current members is posted and updated on a regular basis on the FOML website.
- Maintains the Membership Toolkit developed in 2019 and posted on the FOML website;
- Reviews FOML membership information (membership form and categories, cost of membership, etc.) annually, preferably in October of each year, and makes any recommendation for changes in membership before beginning of annual membership renewals on January 1;
- Recommends improvements for communication with membership;
- Updates the Membership Directory of current members on the websites
- Prepares membership statistics and reports for review by the FOML Board;
- Submits budget requests to the FOML Board for approval when special membership and marketing projects are proposed;
- Determines best advocacy strategies for Michigan Friends groups, including Michigan legislation affecting libraries.
- Selects the winner of the Outstanding Friend of the Library award.
- Investigating and recommending web design features, along with the associated costs for their implementation, to the FOML Board.
- The Chair of this committee works closely with FOML web developer (Janet Newell, Island River Digital) to determine the feasibility of implementing new design features within the existing FOML web architecture.
- Monitors and reviews the FOML website on a regular basis (at least four times per year) for accuracy and removing any outdated information.
- In addition to presenting the basic information about the organizations and the boards, these sites will include copies of current and previous issues of the newsletters, information on planned programs and other available programs, and links to other resources.
- The site may also include articles and items of interest to libraries, trustees, and Friends groups at the discretion of the web developer.
- The President will review all information for posting and will consult with the web developer to verify posting of information.

### **Membership Coordinator**

#### **PURPOSE**

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<sup>3</sup> Added 9/19

- Maintains individual/organizational membership and supporting organization records in conformance with FOML policy and procedures.

#### DUTIES

- Enters data from new and renewal membership forms as received from the FOML Treasurer into a financial services database.
- Maintains records by type of membership (Friends Group or Individual) including name, address, phone number, expiration date as well as other information as designated by the Board and as requested on the membership form.
- Keeps up-to-date lists of Patron and Lifetime memberships.
- Prepares special purpose membership lists as requested by the Board.
- Purges the records of expired memberships in accordance with Board policy.
- Purges the records of obsolete support organizations and individuals as directed by the Board.

#### **Focus on Friends Bulletin**

#### PURPOSE

- The Focus on Friends Bulletin will be prepared by the newsletter editor and the newsletter assistant editor.

#### DUTIES

- Prepares a monthly bulletin.
- Distributes to email list..

#### **Newsletter Editor**

#### PURPOSE

- Compiles and edits the monthly Focus on Friends bulletin to coincide with program schedules or other special events, including information regarding maps, directions, parking and other pertinent details.

#### DUTIES

- Reviews other library publications for information pertinent to Friends groups.
- Compiles a summary of the most recent program and includes it in every issue.
- Requests "From the Director" column from the FOML President.
- Requests Board member in charge of the grant process to prepare articles on grant recipients.
- Includes a link to the online membership form in every issue.
- Includes a calendar of events in every issue (assuming such information is available).
- Schedules and announces deadline dates for receiving information prior to each newsletter.
- Proofreads every article thoroughly to ensure correct spelling, grammar, and punctuation and to verify accuracy of information.
- Submits an electronic file to the Membership Coordinator for distribution to the Membership and Board Members.
- Submits reimbursement letter (with receipts) to Board Treasurer to cover any expenses incurred in preparing the newsletter.

#### **Assistant Newsletter Editor**

#### DUTIES

- Reviews newsletters from Michigan-based Friends organizations for material for the "News from Around the State" column in every issue.

## **Program Planning Committee**

### **PURPOSE**

- Plans FOML programs, coordinating space, food and other arrangements for programs, and overseeing any special programs or events in which the FOML might participate (for example, MLA Annual Conference).

### **Program Planning Coordinator**

#### **PURPOSE**

- Coordinates all duties related to organizing and running FOML programs.

#### **DUTIES**

- Meets with the host Library Director and the Friends' representative at least four months in advance.
- Determines the capacity of the room with people seated at tables. Informs registrar of this number.
- Determines where parking will be and how much it will cost.
- Passes on a map and driving directions to the newsletter editor.
- Selects a caterer with help from the host Library representative and sets a price limit and parameters for the lunch. (usually about \$8 to \$10 each) Typically, the host Friends group arranges for the morning and afternoon refreshments and the beverages at lunch.
- Shares with the Board the proposed program plan for review and discussion, including title, theme and/or focus, agenda, and speakers.
- Confirms with the speakers via email the times, length of presentation, and topic. Ten days to two weeks prior to event, the Program Coordinator should re-confirm everything.
- Checks periodically with the Registrar for numbers and gives final head count to library and caterer.
- The Program Chairperson gives the Registrar the names of any speakers and any FOML Board Members who indicate that they will be attending.
- Prepares an evaluation form for distribution at the program as part of the program packet.
- Reviews a summary of the completed forms' information and provides this to the FOML Board to determine any improvements to be made in the program process.
- Sends thank you notes to host library director, Friends' group and all speakers, plus anyone else who offered special assistance with the program.

## **Program Practices & Procedures (approved February 7, 2018)**

FOML will conduct one program each calendar year, usually in the Spring (April), with the Spring program serving as the annual membership meeting. Depending on available funding, a second program may be conducted in the Fall of each calendar year. The program is based on a theme. . The FOML Board makes every effort to schedule the programs in different areas of the State in order to encourage participation in them and to give members an opportunity to attend at a site close to home.

A FOML Program Planning Committee<sup>4</sup> is charged with the responsibility for selecting the library for the program location, for working with that library's director and Friends group in making arrangements, and for a site visit to the library to verify meeting room set-up and seating capacity.

## **Reimbursement Policy**

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<sup>4</sup> Revised 9/19

## **Board of Directors**

In general, FOML Board members are expected to serve on the Board and attend Board meetings and other FOML events without reimbursement for that service. However, the Board has concluded that the following expenses are reimbursable since they are activities that must be performed in order to carry out the successful business operation of the FOML organization.

1. Printing costs associated with production of FOML Program packets;
2. Mileage, meals, and overnight accommodation expenses for programs which necessitate FOML Board members travel over 100 miles to the program location. The board may reimburse expenses for up to 2 board members or 2 officers and 1 Program Planning Committee member to attend or it may approve a stipend of a specified amount to cover their expenses;
3. Mileage reimbursement for one member of the FOML Program Planning Committee for site visit to the library hosting the program (if possible, one member will form a car pool for committee members).

Meal expenses at the annual FOML Strategic Planning Meeting will be paid for FOML Board members attending the meeting.

An officer of the FOML Board who carries out activities as part of the successful business operations of the FOML organization may be reimbursed for such activities upon submission of an invoice of itemized expenses to the FOML Budget Committee for review and approval and with subsequent approval by the FOML Board.

This list does not necessarily cover all reimbursable expenses, and Board members should alert the FOML President to possible exceptions which may be presented to the Board for approval on a case- by-case basis.

Wherever and whenever possible, FOML encourages cost-saving steps by asking board members to take on planning for various activities in their area of the state (for example, coordinating a Talk About Friends event if it is held at a board member's local library).

An expense form, with appropriate receipts, must be submitted to the FOML Treasurer or the FOML President for approval upon completion of the activity. The Board will establish and annually review, and if necessary revise, the rate for mileage reimbursement. The reimbursement rate (as of February, 2018) is .30 per mile.

## **Program Speakers**

FOML program speakers are not expected to pay for program registration or lunch. Reimbursement for expenses (mileage, meals, and/or hotel) associated with their program presentation will be determined on a case-by-case basis. Printing costs for speaker program handouts and materials will be paid by FOML. FOML will engage in a dialogue with speakers to determine whether their program expenses might be paid for by the speaker's library board or Friends group. If a speaker does not receive financial support from the library, a request for reimbursement of expenses should be presented by the chair of the program committee to the budget committee and forwarded for approval at a meeting of the FOML Board in advance of the date of the program. The FOML Board will determine whether there is available funding to support expenses for speakers who must travel over 100 miles to the program location.

## **Grants & Awards Committee**

### **PURPOSE**

- Establishes appropriate guidelines, criteria, and procedures for the grant process;

### **DUTIES**

- Manages the “Harriet Larson Founders Grant,” named in memory of Harriet Larson in 2014. The award provides financial support to new and re-organizing Friends’ organizations.
- Administers and monitors the Outstanding Friend of the Library Merit Award.
- Designates a Grants & Awards coordinator from the FOML Board who will coordinate the grant process and ensure communication between applicants and the committee;
- Prepares a list of grant applicants and grant documentation for review by the FOML board at least two weeks before the board meeting at which the grant applications are viewed and approved;
- Makes recommendations to the board for improvement of the Grants & Awards program;
- Ensures that the FOML website and FOML newsletter contain up-to-date information about the FOML grant process;
- Recommends an annual Grants & Awards budget to the FOML treasurer and FOML Board;
- Maintains a history of grant awards that can be posted on the FOML website;
- After Grants & Awards have been awarded, the committee shall prepare information about the grant winners which can be posted on the FOML website and distributed to the media for publication.

## **Grants & Awards Administrator**

### **PURPOSE**

- Equitably administers the FOML Grants & Awards Program to provide financial support to new and reorganizing Friends’ organizations.

### **DUTIES**

- Maintain the Grant Application form and conditions documents on the FOML website. Reviews these at two year intervals and recommends revisions to the Board for action as appropriate.
- Distribute information on the program including application forms via the website, at programs, in the newsletter, and on request.
- Review completed applications received by the March 31 and September 30 deadlines for conformance to the grant conditions, relative need, and merit. Prepare a summary of the Grants & Awards application received with recommendations for action for discussion and action at the May and November Board meetings.
- Notify applicants of the action taken by the Board on their application. Offer grantees the option of being presented their check at a future program. Otherwise, arrange for the check to be mailed to them by the FOML Treasurer.
- Maintain a roster of grant recipients for distribution to the Board at the May and November meetings.
- Review and summarize grantee status reports for review by the Board at the May and November meetings. Contact non-reporting grantees to request information on their grant duties and/or a written report.
- On receipt of the registration list for an upcoming program, contact previous grant recipients planning to attend to ask if they are willing to make a brief presentation on their grant activity during open sharing.

## **Bylaws and Standard Operating Procedures Committee**

#### **PURPOSE**

- This committee shall review the FOML Bylaws and Standard Operating Procedures, make recommendations for changes in these documents, and prepare reports for approval by the FOML Board and for presentation at the FOML Annual Meeting in April of each year.

#### **Nominating Committee**

#### **PURPOSE**

- This committee shall prepare a slate of candidates for election at the FOML Annual Meeting. When Board vacancies occur, this committee shall recruit replacement members for Board approval to serve until the next Annual Meeting.

#### **Ad Hoc Committees**

- The FOML President shall appoint any ad hoc committees deemed necessary to carry out FOML services.
- During the year, the President may request and appoint FOML Board members to serve on these committees.

*Revised: January 2013*

*Reviewed by FOML Board: February 6, 2013*

*Approved by FOML Board: March 6, 2013*

*Added "Request for Assistance Policy": March 5, 2014*

*Added "Website Development Advisory Committee": May 29, 2014*

*Approved by FOML Board: June 5, 2014*

*Revised: November/December, 2014*

*Approved by FOML Board: February, 2015*

*Added "Reimbursement Policy: Program Practices & Procedures for Board of Directors and Program Speakers" Feb. 2018*

*Added "FOML Executive Committee" description: June 2018*

*Revised: September 2019*

## Communication

FOML considers communication with its members an important function of its mission and its services. It strives to provide a voice for issues and concerns that affect Michigan Friends groups on a timely basis.

### FOCUS ON FRIENDS BULLETIN

FOML posts a monthly bulletin to the FOML website.<sup>5</sup> A link to the bulletin is sent to all current members of the Friends of Michigan Libraries. FOML no longer prints paper copies of the newsletters, and it is recommended that the contact person for the Friends group forward the newsletter link to all members of their respective group.

### MEMBERSHIP

Membership in the Friends is an annual membership. Membership renewals are sent electronically by the FOML Membership Coordinator. Members are encouraged to join and renew online at <https://www.foml.org/membership>.

### FRIENDS NEWS

FOML welcomes significant news about your organization and will post this information on the News and Announcements page of the FOML website. The page is also a place where questions about Friends can be posted for dialogue with others who may share a similar question or concern. News can be sent to the FOML Web Developer and Membership Coordinator whose contact information is on the FOML website.

### QUESTIONS & CONCERNS FROM MEMBERS

Members who have questions or concerns that require a response from FOML should email or call FOML's Web Developer & Membership Coordinator at the contact information listed on the FOML website.

The Web Developer will then contact the FOML President with the member's question or concern. The following procedure is then initiated:

1. The FOML President responds to the member and provides an answer or a statement indicating that someone will be getting back in touch;
2. The President will decide who might best respond to the question or concern and assign someone to complete the task. In all cases, communication with the member will be prompt and responsive so that a resolution can be reached in a timely manner.<sup>6</sup>

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<sup>5</sup> Revised 9/19

<sup>6</sup> Revised 9/19

## **APPENDIX A**

### **Example of a FOML Program Checklist**

#### **Expectations/Responsibilities of Host Library Friends:**

- Assign a designated Friends member (preferable the Friends President), who is responsible for the arrangements, with telephone and email contact information
- Assign a meeting room with seating capacity up to 80 people with flexible chair and table arrangements
- Provide complimentary morning refreshments during registration to include: coffee, tea, and water with pastries, fruit and /or other breakfast foods. Provide complimentary afternoon refreshments to include: pop, water, coffee with cookies, and/or pastries
- Arrange room set up with library director/staff, including necessary AV equipment and microphone, computer hook-up, etc.
- Arrange for guides to provide library tours (usually conducted during lunch hour or at end of program)
- Supply two 8-foot tables, for registration and handouts (which may include FOML newsletters, membership forms, and freebies like book totes, pens/pencils, etc.) from the host library and FOML
- Arrange with host library director to present a greeting at the beginning of the program
- Work with Program Planning Committee to plan lunch arrangements with a local caterer
- Include and highlight the value of FOML's training and education in press releases about the program to local media and in communications to Friends group membership and/or other local Friends groups

#### **Expectations/Responsibilities of FOML Program Committee:**

- Develop a program theme, prepare an agenda and promote the program to FOML membership, on MichLib-l and the FOML listserv
- Arrange for a keynote speaker
- Determine registration costs and submit all expense forms to FOML treasurer
- Plan a site visit to the host library and with the designated host Friends member responsible for program planning
- Determine room arrangements which will best facilitate communication and information- sharing
- Designate an official program recorder and photographer
- Carry out registration procedures and prepare a list of attendees  
Communicate with host library and caterer about number of registered program attendees

## **APPENDIX B**

### **FOML Policy on Offering Assistance to Michigan Friends Groups**

FOML's mission is to provide information and support to Michigan Friends and to work as advocates on behalf of Friends. FOML can assist with answering concerns or questions regarding Friends' roles in the library and services provided to the library and other fundamental questions about Friends organization and structure.

- FOML limits its assistance to these basic operational questions or concerns and does not provide assistance or legal advice to Friends who may have disputes with library administration, library trustees, or library managerial practices and procedures.
- FOML strongly encourages all Friends groups to:
  - 1) have a clause in your local Friends group by-laws which describes how to handle disputes with library administration;
  - 2) refer to the United for Libraries Fact Sheets (found at [www.ala.org/united/friends](http://www.ala.org/united/friends)), specifically Fact Sheet #25 – Sample Memorandum of Understanding – which helps clarify the relationship between Friends and library administration;
  - 3) consult legal counsel if necessary.
- Friends who have questions or want information about Friends services can click on the “Contact Us” link on the FOML website ([www.foml.org](http://www.foml.org)) and send an email with their request.

*Approved by the FOML Board March 5, 2014*

APPENDIX C

Provider Service Agreement – Island River Digital

**Friends of Michigan Libraries  
Provider Service Agreement**

**Provider: Island River Digital**

**SERVICE TYPE: MEMBERSHIP / PROGRAM REGISTRATION/ WEBSITE MAINTENANCE**

1. **Membership:** Coordinate activities to include membership renewal notices/reminders; lapsed membership notices; maintain FOML membership list; post membership lists to website; and maintain membership software on the websites.
2. **Website:** Responsible for website maintenance which includes posting information about events, membership, programs, and other information; maintains relationship with website hosting vendor and provides security oversight.
3. **Registration:** Coordinate program registration; maintain registration software; maintain a list of program attendees/provide list for registration check-in; prepare attendee name tags; and periodically notify FOML Program Planning Committee of registration numbers.
4. **Additional duties:**
  - Attend monthly FOML Board Meetings.
  - Work with MMLC to develop procedures for payment of membership and program fees.
  - Determine an annual calendar of tasks that need to be carried out at a specific time and dates of completion of those tasks.
  - Perform other services that may be requested by the FOML President or a FOML committee (upon review and approval from the President).

**TERMS:**

**REVIEW:** Annually

**Provider Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**FOML Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## APPENDIX D

### Provider Service Agreement – Mideastern Michigan Library Cooperative

#### **Friends of Michigan Libraries Provider Service Agreement**

**Provider: Mideastern Michigan Library Cooperative**

**SERVICE TYPE: BUSINESS/FINANCIAL**

1. Maintain legal service address of organization.
2. Provide QuickBooks management of FOML business operations.
3. Submit monthly budget reports to the FOML Budget Committee and attend conference call meeting of the committee.
4. Carry out FOML banking arrangements to include deposit of checks, payment of invoices and statement reconciliation.
5. Perform actions needed for electronic storage of FOML financial records for audit/review.
6. Alert the FOML Treasurer to financial issues that require attention or review.
7. Participate in FOML Board, Finance Committee, and Executive Committee meetings for presentation of FOML budget and for any recommendations to the board for budget adjustments.
8. Work with the Island River Digital to determine an annual calendar of tasks and a timeline for completion.
9. Perform other financial tasks that may be requested by the FOML President or FOML Treasurer.
10. Manage workshop registration financials; maintain access to registration software.
11. Submit paperwork to ensure FOML's Federal tax-exempt, 501(c)3 status and Michigan Non-Profit Corporation status.

**TERMS:** \$50 per month; Total \$600 per year. Paid quarterly.

**REVIEW:** Annually

**Provider Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**FOML Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## **APPENDIX E**

### **FOML Credit Card Policy**

The Board of Directors of the Friends of Michigan Libraries (FOML) adopts the following written policies regarding the use of the FOML credit card.

#### **PURPOSE**

FOML issues and authorizes the use of a credit card to the FOML Treasurer to facilitate business transactions such as online purchases. Upon receipt of original itemized documentation, credit card expenditures will be paid by check through the FOML bookkeeper.

#### **RESPONSIBILITIES**

All purchases must be supported by sales invoices/receipts which are to be promptly turned in to the bookkeeper for balancing to the credit card statement. The Treasurer will obtain a Tax Exempt Certificate from the bookkeeper as needed in order to complete a transaction.

#### **POLICIES**

- In order to establish and maintain a proper system of checks and balances, purchasing activities will not be conducted by the bookkeeper.
- The credit card is the property of the Friends of Michigan Libraries. The authorized user will take the necessary precautions to ensure the card's safekeeping.
- No personal use of the card is allowed even if the user intended to, or actually did, reimburse FOML for such use.
- Cash advances for any reason are prohibited.
- Purchases may not exceed credit card limits.
- If the credit card is lost or stolen, the authorized user must notify the bank and the FOML Board President immediately.
- Should the Treasurer leave the FOML Board position, the credit card is to be returned immediately to Chase Bank or the FOML Board President for destruction. A new card will be ordered for the individual taking his/her place.
- Proper documentation to support the expenditure must be sent to the bookkeeper prior to the receipt of the monthly statement.

Proper documentation is to include:

- Original itemized paid receipt indicating the amount paid, the vendor, and the itemized description of the purchase.
- A hardcopy printout of the items ordered online.

Examples of documentation not allowed:

- Non-itemized cash register receipts.
- Handwritten requests for reimbursement without receipts or other verification.

(NOTE: Statements above were adapted from the Credit Card Policy of the Kenosha Public Library, Kenosha, Wisconsin.)

*Approved by the FOML Board April 7, 2021*

## **Appendix F**

### **Financial Procedures**

#### **Introduction**

Financial procedures provide a cornerstone to the board's role in directing the fiscal management practices of a non-profit organization. Financial procedures are also key to raising the board's comfort level and protecting the fiscal health of the organization. Procedures, including timely financial reports, integrated internal controls, and compliance with federal and state regulations, set the framework for an organization's responsible stewardship and effective financial governance. Effective financial governance means looking at the bigger picture and longer-term sustainability, rather than the smaller daily financial details.

When good record keeping systems are in place, the organization can evaluate the success of its programs, monitor the budget, limit risk, and implement sustainable business practices, providing transparency and accountability to the membership and the general public.

Friends of Michigan Libraries contracts with a Fiscal Agent vendor who provides bookkeeping services, timely financial reports, assists with budget development and assures compliance with federal and state financial regulations. The Fiscal Agent vendor works with the Board Treasurer and the Office Manager / Website vendor to complete financial details, including PayPal transfers, bank deposits, invoice payments and bank statement reconciliation. QuickBooks Accounting Software is used by the Fiscal Agent to record income and expenses for the Friends of Michigan Libraries. The Friends of Michigan Libraries annual fiscal year is defined as January 1 through December 31. Budget reports and transaction reports are generated utilizing the QuickBooks software. The QuickBooks Accounting Software is owned by the Fiscal Agent.

#### **Federal & State of Michigan Non-Profit Requirements**

IRS Form 990N (e-postcard), due annually by May 15.

- The Taxpayer First Act, enacted July 1, 2019, requires tax-exempt organizations to electronically file information returns and related forms. The new law affects tax-exempt organizations in tax years beginning after July 1, 2019.
- Electronic filing provides fast acknowledgement that the IRS has received the return and reduces normal processing time, making compliance with reporting and disclosure requirements easier. The Friends of Michigan Libraries IRS Form 990N (e-postcard) is required to be filed by May 15 annually.
- A tax-exempt organization that does not file a required annual return or notice for three consecutive years automatically loses its tax-exempt status.
- Currently, the Fiscal Agent for the Friends of Michigan Libraries files IRS Form 990N. No filing fees are required. A pdf copy of the completed e-postcard is available in the retention file.

#### State of MI Non-Profit Corporation filing.

- Nonprofit Corporation Act 162 of 1982: AN ACT to revise, consolidate, and classify the laws relating to the organization and regulation of certain nonprofit corporations; to prescribe their duties, rights, powers, immunities, and liabilities; to provide for the authorization of foreign nonprofit corporations within this state; to impose certain duties on certain state departments; to prescribe fees; to prescribe penalties for violations of this act; and to repeal certain acts and parts of acts. After the Articles of Incorporation are filed, additional documents may be required, under the Michigan Nonprofit Corporation Act, 1982 PA 162, to implement the corporation's intended changes.
- An annual report is due on or before October 1 of each year beginning the year after incorporation.
- Currently, the Treasurer for the Friends of Michigan Libraries files the State of Michigan Non-Profit Corporation filing through the State of Michigan online portal. The annual fee is paid using the FOML credit card.

#### **Revenue**

The Financial Accounting Standards Board (FASB) requires nonprofit organizations to report revenue according to the purpose for which they are collected. The Friends of Michigan Libraries budget reflects acknowledgement of the FASB rules by utilizing the classifications of General Income, Membership Income and Workshop Income.

Friends of Michigan Libraries receives income annually from membership fees, workshop fees, and monetary gifts from businesses and/or organizations. The income is deposited to the FOML checking account at regular intervals.

- Membership fees are set by the FOML Board and confirmed annually. Group memberships and individual memberships are renewed annually through the foml.org website January – March utilizing the FOML PayPal account. The Fiscal Agent transfers the membership fees from the PayPal account to the FOML checking account. Summary reports, in a pdf format, are created from the PayPal account for each transfer. The summary account includes the member's name, gross amount paid, PayPal fee, net total, and type of membership. The Summary report is used to record the gross amount and PayPal fees into the QuickBooks software. The pdf summary report is filed as an electronic document by the date it is completed in the annual retention file.
- Workshop registration fees and Annual Meeting attendance fees are set by the FOML Board. Registration for workshops and the annual meeting are completed through the foml.org website utilizing the FOML PayPal account. The Fiscal Agent transfers the membership fees from the PayPal account to the FOML checking account. Summary reports, in a pdf format, are created from the PayPal account for each transfer. The summary account includes the member's name, gross amount paid, PayPal fee, net total, and type of membership. The Summary report is used to record the gross amount and PayPal fees into the QuickBooks software. The pdf summary report is filed as an electronic document by the date it is completed, in the annual retention file.
- Annually, the FOML Treasurer seeks monetary gifts from businesses and organizations. Paper checks from businesses and organizations are sent to the Fiscal Agent's legal mailing address. Paper checks are scanned, creating a pdf file. Checks are deposited to the FOML checking account. Deposits are recorded in the QuickBooks software; the pdf file is kept as an electronic document, and filed by the date it is completed in the annual retention file.
- Grant funds are occasionally sought from the Library of Michigan to support outreach and workshop opportunities by the Friends of Michigan Libraries. FOML maintains an account through the State of Michigan SIGMA Vendor Services to receive funds from the Library of Michigan. Funds are deposited directly to FOML's checking account.
- Friends of Michigan Libraries currently invests a portion of their fund balance in a Certificate of Deposit account. The Certificate of Deposit funds are included in the Assets report to the FOML Board. Renewal of the Certificate of Deposit is reviewed by the Fiscal Agent and the Board Treasurer. Annually, interest is recorded by the Fiscal Agent in the QuickBooks software under General Income, Interest line item.

## **Disbursements**

The Financial Accounting Standards Board (FASB) requires nonprofit organizations to report expenses according to the purpose for which they are incurred. The Friends of Michigan Libraries budget reflects acknowledgement of the FASB rules by utilizing the classifications of Awards, Business Expenses, Contingencies and Workshop Expenses.

Payments to vendors for services or regulatory licenses, annual awards, honorariums to guest speakers and refreshment purchases for an in-person Annual Meeting are paid by use of a paper check or the Friends of Michigan Libraries debit card.

- Paper Checks are created by the Fiscal Agent utilizing QuickBooks software. Each paper check requires supporting documentation in the form of an invoice or request for disbursement.
  - Procedure:
    - Invoices and requests are sent to the Fiscal Agent.
    - A pdf file is generated of the invoice or request for disbursement.
    - The pdf file is forwarded to the Friends of Michigan Board officers for approval.
    - Three of the four Board officers must respond approving the expenditure.
    - Check(s) for each invoice or request for disbursement are generated by the Fiscal Agent employee
    - Invoice(s) or requests for disbursement are dated and initialed by Fiscal Agent director
    - The electronic version of the Dated and Initialed invoice(s) or request for disbursement, and copies of Board Officer authorizations are filed by check number, year, and month.
    - The check is mailed to the recipient.

- Occasionally, the Friends of Michigan Board may authorize payments for specific purposes and projects. When this occurs, the meeting minutes will serve as the supporting documentation.
- Debit Card purchases are authorized to be made by the FOML Treasurer for the annual State of Michigan Non-Profit Corporation filing and annual website software licenses. The debit card is linked to the Friends of Michigan Libraries checking account. Debit card transactions result in an immediate debit to the checking account. The Friends of Michigan Board may authorize use of the debit card for specific purposes and projects. A copy of the receipt for purchases is to be forwarded to the Fiscal Agent. The Fiscal Agent upon receipt, will enter the expenditure into the QuickBooks Accounting Software. A pdf version of the debit card receipt will be filed.

### **Financial Reports**

Non-profit organizations utilize financial reports for the purpose of providing a snapshot of the organization's financial health at a specific point in time. Friends of Michigan Libraries receives a year-to-date financial report from the Fiscal Agent for each scheduled monthly meeting. The Financial Report includes an income and expense statement, with budget-to-actual details. In addition, a year-to-date transaction report and assets report are provided. The assets report includes the current balance of the checking account and the certificate of deposit.

### **Bank Statements & Reconciliation**

Monthly bank statements are obtained, and retained in pdf format, from the Financial Institution for the checking account. The Fiscal Agent reviews the bank statement, noting deposits, checks presented for payment and debit card activity. Reconciliation to the QuickBooks software is completed quarterly by a Board Officer from the Fiscal Agent organization. The pdf monthly bank statement is filed as an electronic document by the year and month, in the annual retention file

### **Budget Process**

Effective financial planning and budgeting are a vital element of ensuring financial stability and sustainability for a non-profit organization. The budget is a planning document used to predict expenses and allocate resources for the organization. It details the costs the organization will incur, and the revenue expected to be received over a set period. Friends of Michigan Libraries prepares a budget document annually as a method of planning for the upcoming year and implementing the Strategic Plan goals.

#### **Procedure:**

- Service Provider Vendors, Awards Committee, Membership Committee and Workshop Committee chairs submit an annual request to the Board Treasurer and Fiscal Agent by early October.
- The Fiscal Agent and Board Treasurer meet virtually in late October to review and discuss the service provider and committee requests.
- The Fiscal Agent prepares a Proposed Budget, using the QuickBooks Software.
- Requests from Service Provider Vendors are presented to the Budget & Finance Committee for approval at the November committee meeting.
- The Proposed Budget is presented to the Budget & Finance Committee for approval at the November meeting.
- The Budget & Finance Committee forwards the motion to the FOML Board for final acceptance of the Service Provider Vendor requests at the November meeting.
- The Budget & Finance Committee forwards the motion to the FOML Board for final approval of the Proposed Budget at the November meeting.
- If the Budget includes use of any Fund Balance, a separate motion is made by the FOML Board recognizing this principal issue.
- Annually, the Fiscal Agent prepares a memo to the FOML Board Treasurer requesting any changes needed to the Final Budget. Action is taken at the November Board meeting to accept the requested changes.

### **Financial Institution Signature Cards**

A signature card is a document that financial institutions use to authenticate a customer's signature for personal and business bank accounts. Friends of Michigan Libraries maintains the signatures of the FOML Treasurer, FOML President, the Fiscal Agent Director and the Fiscal Agent Administrative Specialist on the General Account checking

and Certificates of Deposit.

### **Record Retention**

IRS Publication #4221: Compliance Guide for 501(c)(3) Public Charities states that in general, a nonprofit organization must maintain records to document the source of receipts and expenditures in compliance with Internal Revenue Service requirements and State of Michigan regulations.

Each fiscal year, the Fiscal Agent will create a record retention file that includes:

- PDF records of invoices
- PDF records of credit card purchases
- PDF versions of PayPal transaction summaries
- PDF versions of paper checks received
- Financial Reports approved by the FOML Board
- Proposed Annual Budget
- Budget Revision Requests

Annually, the record retention file will be sent to the Office/Membership Coordinator. The files will be added to the electronic archives. The proposed annual report, supporting financial reports and the biennial audit shall be maintained as permanent records. PDF records of invoices, credit card purchases, PayPal transaction summaries and paper checks received shall be maintained for seven years. After seven years, the PDF records of invoices, credit card purchases, PayPal transaction summaries and paper checks received shall be deleted.

Currently, paper copies of the following documents are held by the Fiscal Agent:

- Articles of Incorporation,
- Original 501(c)(3) paperwork;
- MI Tax exemption;
- MI Charitable Trust paperwork;
- Employer Identification Number paperwork

### **Audit Review**

Michigan Compiled Laws Section 400.273 3(2)(j) states that a charitable organization in Michigan with annual contributions of \$500,000 or more must file an audited financial statement prepared by an independent CPA. A charitable organization with annual contributions of less than \$500,000 and at least \$250,000 must file a financial statement that is either reviewed or audited by an independent CPA. Friends of Michigan Libraries has less than \$25,000 in annual contributions and is therefore exempt from having an audit conducted by an independent CPA firm.

Friends of Michigan Libraries, instead, biennially schedules an Audit Review to examine the record retention files for the years under review. The biennial audit review also examines the internal control practices that are systemically used to prevent misuse and misappropriation of assets and to limit fraud risk for the organization. The biennial audit review is conducted by the Board Vice-chair and one other member of the Board, along with the Fiscal Agent team. An Audit Review Report is prepared by the Board Vice-Chair and presented to the FOML Board at the February meeting.

### **Key Dates**

January 1: Beginning of the Fiscal Year

February Board meeting:

Approve Final Financial Report from the previous year.

Approve January Financial Report

Biennially approve the Audit Review

March Board meeting:

Approve January – February Financial Report

April Board meeting:

Approve January – March Financial Report

May Board meeting:

Approve January – April Financial Report

May 15: Deadline for filing IRS Form 990N

June Board meeting:

Approve January – May Financial Report

September: Deadline for filing State of MI Non-profit Corporation renewal

September Board meeting:

Approve January – August Financial Report

October Board meeting:

Approve January – September Financial Report

Approve Provider Service Agreements for the upcoming year.

October: Deadline for submitting Budget requests for the upcoming year.

October: Meeting with Treasurer and Fiscal Agent to discuss and finalize the Proposed Budget for the upcoming fiscal year.

November Board meeting:

Approve January – October Financial Report

Approve proposed fiscal year end revisions to the current budget

Approve Proposed Budget for the upcoming year

December: Biennially conduct an Audit Review

December 31: End of the Fiscal Year

## Resources

**Michigan Nonprofit Corporation Filing Information:** [https://www.michigan.gov/-/media/Project/Websites/lara/cscl/Folder6/BCS\\_CD\\_269\\_08-15.pdf?rev=ba6f6a6c310e4cdca3ee845826385270](https://www.michigan.gov/-/media/Project/Websites/lara/cscl/Folder6/BCS_CD_269_08-15.pdf?rev=ba6f6a6c310e4cdca3ee845826385270)

**IRS Form 990N Filing Information:** <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

**Michigan Compiled Laws Charitable Organizations and Solicitation Act 169 of 1975:** [Mich. Comp. Laws § 400.273 Sec 3\(2\)\(j\)](#)

**IRS Publication 4221 Compliance Guide for 501(c)(3) Public Charities:** <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>

**IRS Life Cycle of a Public Charity Guide:** <https://www.irs.gov/charities-non-profits/charitable-organizations/life-cycle-of-a-public-charity>

**Charity Governance Code:** Good governance enables and supports an organization's compliance with relevant legislation and regulation. It also promotes attitudes and a culture where everything works towards fulfilling the organization's purpose. The Charity Code of Governance aims to help charities and their trustees develop these high standards of governance. <https://www.charitygovernancecode.org/>

## State of Michigan SIGMA Vendor Services User Guide

[https://sigma.michigan.gov/LoginExternal/Forms/SOM\\_VSS\\_User\\_Guide\\_for\\_Existing\\_Vendors.pdf](https://sigma.michigan.gov/LoginExternal/Forms/SOM_VSS_User_Guide_for_Existing_Vendors.pdf)

*Adopted by FOML Board action: February 2023*