



Gift Acceptance Policy

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Table of Contents

About.....	2
Purpose.....	2
Authority	2
Applicability	2
General Policy for Not Accepting Gifts	2
General Policy for Accepting Gifts	3
Gifts Accepted without Review.....	3
Gifts Accepted with Review:.....	3
Use of Legal Counsel.....	3
TLC Legal Counsel	3
Donor Legal Counsel.....	4

About

Purpose

This policy is to establish guidance for the Board of Directors, Officers, staff, and other constituencies with respect to their responsibilities concerning gifts to the Tribal Leadership Council (TLC).

Authority

The Board of Directors possesses the ultimate authority to approve, modify, revoke, or suspend these policies.

The President is responsible for overseeing and implementing these policies.

Applicability

This policy is applicable to the following positions:

1. Board of Directors
2. President
3. Treasurer
4. Staff
5. Consultants

General Policy for Not Accepting Gifts

TLC shall not accept gifts that:

1. Violate the terms of the organizational documents of the TLC;
2. Would jeopardize status as an exempt organization under federal or state law;
3. Are too difficult or expensive to administer;
4. Are for purposes that do not further the objectives of the TLC; or
5. Could damage the reputation of the TLC.

The President shall notify the Treasurer if there is a gift that is questionable under this section for the Treasurer's opinion. Should the President and Treasurer agree that the gift should not be accepted they shall meet with the Finance Committee. The Finance Committee shall make a recommendation to the Board of Directors. The Board of Directors shall have the final decision to accept or refuse the gift.

General Policy for Accepting Gifts

Gifts Accepted without Review

Gifts of cash without donor restrictions will be accepted by the TLC without prior review for up to and including \$100,000.00.

Gifts Accepted with Review:

Gifts of cash over \$100,000.00 with donor restrictions shall be reviewed by the Board of Directors. The identity of the donor shall be vetted with respect to any reputational or policy issues.

Gifts other than cash shall be reviewed by the Board of Directors as they arise. This policy shall be further developed as the needed arises.

Use of Legal Counsel

TLC Legal Counsel

TLC shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by legal counsel is recommended for:

1. Gifts with donor restrictions with unique or unusual terms;
2. Transactions with a potential or actual conflict of interest;
3. Any other instances where use of counsel is deemed appropriate by the Board of Directors; and
4. The Treasurer and/or President may make a recommendation to the Board of Directors for legal counsel review.

Donor Legal Counsel

For non-standard gifts, in order to avoid potential conflicts of interest, TLC should encourage prospective donors to seek the assistance of their own legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.