



Gift Acceptance Policy

Adopted February 12, 2016

Article 1: Purpose

- A. The purpose of this gift acceptance policy is to give guidance and counsel to those individuals within the American Institute of Architects, Cleveland Chapter (AIA CLE) concerned with the planning, promotion, solicitation, receipt, acceptance, management, reporting, use, and disposition of private sector gifts of philanthropic intent.
- B. These policies must be viewed as flexible and realistic in order to accommodate unpredictable situations as well as donor expectations, as long as such situations and expectations are consistent with AIA CLE's mission and policies. Flexibility must be maintained since some gift situations will be complex, and proper decisions can be made only after careful consideration of all related factors. These policies may, therefore, require that the merits of a particular gift be considered by the appropriate staff and/or committee of the Board along with legal counsel and directors if necessary.
- C. All fundraising activities and gift acceptance policies, and their day-to-day implementation, are designed and managed by the Executive Director in conjunction with the appropriate staff, and are subject to approval by the Board.
- D. The Board, through the finance committee and the Executive Director, is responsible for the gift acceptance policy. This responsibility cannot be delegated or waived. These policies and authorizations shall be reviewed by the Board as circumstances warrant.

Article 2: Policy Statements

- A. Board Acceptance of Gifts
 - 1. The Board shall exercise its public trust, as mandated by statute, in making final decisions for the acceptance of all gifts and grants and for any exception to its policies and guidelines. Gifts and gift instruments may be received by the Executive Director but can be accepted officially only by the Board as managers of the public trust.
 - 2. AIA CLE shall accept only those gifts the transference and implementation of which shall be deemed consistent with the public laws and/or regulations of the United States of America and the State of Ohio.



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B. Philanthropic Intent

1. The Board shall determine that gifts to AIA CLE are evidence of philanthropic intent and that the donor's philanthropy is in accord with the stated mission and goals of AIA CLE. The purpose is to prevent AIA CLE from being an object of philanthropic intent for either designed or innocent avoidance of taxes, prejudiced purposes, or evaluation of gifts without generous, advanced, objective, experienced evaluation.

C. Ethics

1. The Board shall assure itself that all philanthropic promotions and solicitation are ethical by adopting policies that prohibit AIA CLE personnel from benefiting personally by way of commissions or other devices related to gifts received.

D. Review Legal Arrangements

1. Legal counsel retained by AIA CLE shall, as required, review legal documents, contracts, and all donor agreements. AIA CLE shall seek the advice of legal counsel in all matters pertaining to its planned giving program. All agreements shall follow the formats of the specimen agreements to be approved by legal counsel unless counsel has agreed in writing to a change for a specific agreement.
2. AIA CLE shall encourage donors to seek their own counsel in matters relating to their bequests, life income gifts, tax planning, and estate planning. All legally binding documents involving gifts in amounts as determined by the board shall be prepared and/or reviewed by counsel retained by the donor, to avoid any conflict of interest or undue influence. Alternatively, a donor may sign a document prepared by AIA CLE, releasing AIA CLE from any liability and waiving any conflict.

E. Professional Fees

1. While AIA CLE is happy to offer assistance to attorneys and other professional advisors by providing specific language to be used in charitable giving instruments, it cannot pay any attorney's or advisor's fees associated with this work.



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F. Unacceptable Gifts

1. AIA CLE reserves the right to refuse any gift that is not consistent with its mission. In addition to and without limiting the generality of, the following gifts will not be accepted by AIA CLE:
 - b. Gifts that violate any federal, state, or local statute or ordinance
 - c. Gifts that contain unreasonable conditions (e.g., a lien or other encumbrance) or gifts of partial interest and property
 - d. Gifts that are financially unsound
 - e. Gifts that could expose the AIA CLE to liability

G. Stewardship

1. AIA CLE will be responsible for good stewardship toward its donors by following these guidelines:
 - a. All gifts will be acknowledged within the required, or otherwise reasonable, period of time.
 - b. All gift acknowledgment letters/receipts will be prepared by the Executive Director or his or her designee.
 - c. Gifts to AIA CLE shall be reported in a manner consistent with the standards recommended by the Association of Fundraising Professionals (AFP) or the National Council on Planned Giving (NCPG).
 - d. Files, records, and mailing lists regarding all donors and donor prospects are maintained and controlled by AIA CLE. Maximum use will be made of information and contacts that members of the Board, various volunteer groups, or the staff have with potential donors. Written reports of interviews and solicitations will be maintained in the donor prospect file and/or computer.
 - e. This information is confidential and is strictly for the use of AIA CLE Board and staff. Use of this information shall be restricted to organization purposes only. Donor has the right to review his or her donor fund file(s).
 - f. AIA CLE will provide the donors of endowed scholarships with appropriate information about the recipients of scholarship assistance.



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- g. Should the gift be restricted, AIA CLE will provide the donor with a narrative and financial report detailing the activities made possible by their support. This report will be submitted to the donor within days of the completion of the underwritten activities.
- h. Gifts to AIA CLE and accompanying correspondence will be considered confidential information, with the exception of the publication of donor recognition societies. All donor requests for confidentiality will be honored.
- i. Names of donors will not be provided by AIA CLE to other organizations, nor will any lists be sold or given to other organizations.

H. Conflict of Interest

- 1. The AIA CLE Board will assure itself that AIA CLE personnel are circumspect in all dealings with donors in order to avoid even the appearance of any act of self-dealing. The Board will consider a transaction in which the employee has a “material financial interest” with a donor an act of self-dealing. In reviewing self-dealing transactions, the Board shall consider financial interest “material” to an employee if it is sufficient to create an appearance of a conflict. In each case, this will be a question of fact.
- 2. The Board will examine all acts of self-dealing including, but not limited to prohibition against personal benefit. Those individuals who normally engage in the solicitation of gifts on behalf of AIA CLE shall not personally benefit by way of commission, contract fees, salary, or other benefits from any donor in the performance of their duties on behalf of AIA CLE. (The definition of individuals includes each of the categories of employees of AIA CLE. Individuals are further defined to include associations, partnerships, corporations, or other enterprises in which a member of the staff holds a principal ownership interest.)

I. Conformity to Federal and State Laws

- 1. The Board will assure itself that fundraising activities comply with local, state, and federal laws.



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2. Gift Valuations

- a. AIA CLE shall follow accepted guidelines for the valuation of gifts such as stock, real estate, personal property, and life insurance that require specific methods of valuation for the protection of both the donor and AIA CLE.
- b. Gifts of art, furniture, books, stamps, coins, and other collections must have values assessed by properly accredited independent appraisers retained by potential donors for appropriate gift tax credit. AIA CLE shall acknowledge receipt of such properties but must not verify values.

J. Required Reporting of Gifts to the Internal Revenue Service

1. Should AIA CLE sell, exchange, or otherwise dispose of any gift (other than checks, cash, or publicly traded stocks or bonds), within two years after the date of the gift, AIA CLE will furnish the Internal Revenue Service and the donor with a completed Form 8282.