



# Donation Policy

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### 1.0 Purpose

To establish formal guidance for consideration, acknowledgement, and management of donations made to Buncombe County.

### 2.0 Applicability

#### 2.1 This policy applies to:

- 2.1.1 Consideration of donations offered to any County Departments or offices, including funds or items intended for distribution to other recipients.
- 2.1.2 All Buncombe County Departments, offices, and employees. Where there is conflict with any department-specific policy, this document will supersede.

#### 2.2 This policy does *not* apply to:

- 2.2.1 Grants made to, from, or through County Departments; see the County’s Grants Policy.
- 2.2.2 Donations of services, work effort, or labor time.

### 3.0 Policy

#### 3.1 Authority to accept donations

The County manager, an elected official who manages the operation of a County office, or their designee may consider, accept, or reject donations less than \$500,000 in value for a single Donation Event. Refer to the Donation Management Procedures for specific delegations of authority.

All donations of real property (regardless of cost), or any donations valued equal to or greater than \$500,000 for a single Donation Event, must be submitted to the Board of County Commissioners for consideration prior to acceptance or rejection.

#### 3.2 Types of donations

- 3.2.1 **General:** Donations may be financial or tangible, and may be in the form of cash, cash equivalent, or real or personal property (i.e., goods, assets, or real estate).

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Further, donations may be designated for a specified purpose. All donations should be given due consideration as outlined in this policy.

- 3.2.2 **Gift Cards:** The County may accept donations in the form of gift cards. If desired by a donor, cash donations may be designated for the purpose of purchasing gift cards to support a particular initiative, program, or project. All gift cards in the possession of the County, whether purchased directly or donated according to this policy, must be managed according to the Gift Card Policy.

### 3.3 Consistency with County interests

Donations in any form may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives; may legally and ethically be accepted by the County; and, are in the best interest of the County and its citizens. Departments must always consider public trust and perception, and comply with all applicable laws when accepting donations.

Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

### 3.4 Solicitation of donations

- 3.4.1 County Departments and offices may solicit and accept donations from donors only if those donations clearly represent bona fide charitable donations rather than implicit or explicit payments to obtain or maintain a vendor relationship with Buncombe County. All forms of quid pro quo arrangements are prohibited, and County staff must never suggest or allow donors to think that donations to the County will affect any current or potential future business relationship with Buncombe County.
- 3.4.2 Any solicitation of funds must have prior documented approval from the County Manager, Finance Director, or an elected official who manages the operation of a County Office. The County Manager may delegate authority to approve solicitation activities.
- 3.4.3 Only Buncombe County, related foundations, or their designee may solicit donations for Buncombe County. Donations solicited by any other parties are prohibited and will not be accepted.
- 3.4.4 County staff or designees shall not link conditions of existing or potential financial relationships with Buncombe County when soliciting donations. County representatives shall avoid soliciting any businesses during a period when a contract bidding or negotiation is in progress, or other conflict of interest may exist.
- 3.4.5 Donations may only be solicited and received for business purposes that Buncombe County is legally authorized or required to perform.
- 3.4.6 Funds solicited for a particular purpose shall only be used for that purpose.

### 3.5 Review of donations

- 3.5.1 All donations or offers of donations to the County shall immediately be submitted to the appropriate authority for consideration. Based on the value of the donation

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offered and as outlined in the Donation Management Procedures, appropriate staff shall review each Donation Event and determine if the benefits to be derived warrant acceptance of the donation.

- 3.5.2 Staff should consult Legal and Risk regarding acceptance of real property, or donations which have been designated by the donor or are legally restricted for a particular Department, location, project, program, or other purpose.
- 3.5.3 Refer to the Donation Management Procedures for evaluation criteria.

### **3.6 Rejection of donations**

Buncombe County reserves the right to reject any donation. Refer to the Donation Management Procedures for evaluation criteria.

### **3.7 Acknowledgement, notification, and reporting**

- 3.7.1 Formal acknowledgement that a donation has been accepted or rejected must be provided to the donor in a form approved by the Finance Director. Acknowledgement is the responsibility of the Department Director or elected official who oversees the Department, office, program, project, or other purpose benefitting from the donation. Exceptions may be made to this section when a donation is anonymous, or the nature or scale of a solicitation event does not reasonably allow for direct acknowledgement to all donors.
- 3.7.2 Any donations received must be reported to the Finance and Budget Departments in a timely manner, and no less than once each fiscal year.
- 3.7.3 A copy of any reports to the Finance Department for accepted donations shall be forwarded for information to the Board of County Commissioners on a regular basis.
- 3.7.4 Donations are subject to Public Records Law. Acknowledgement of donations and reporting to the Finance Department, including the donor name, when provided, and donation amounts are public information subject to disclosure pursuant to the North Carolina Public Records Law.
- 3.7.5 Refer to the Donation Management Procedures for minimum standards regarding acknowledgement, notification, and reporting of donations.

### **3.8 Management of donations**

- 3.8.1 Tracking of all donations is required. Each Department or office benefitting from an accepted donation is responsible for ensuring complete lifecycle tracking from original consideration through final use or disposal of the donation. Refer to the Donation Management Procedures for minimum standards for tracking donations.
- 3.8.2 All undesignated donations of cash will be deposited into the County's General Fund. Undesignated donations in an amount equal to or greater than \$90,000 will be distributed to programs at the direction of the Board of County Commissioners.
- 3.8.3 Departments or offices benefitting from a designated donation must make all reasonable efforts to use or expend that donation prior to use of undesignated general funds for the designated purpose.

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- 3.8.4 Asset disposal must be according to the Surplus Policy. Any donated tangible items that are determined no longer useful, cannot be distributed as originally designated, or otherwise qualify as surplus property must be disposed of according the County's Surplus Policy.

### **3.9 Naming rights**

Any naming rights granted by the County must comply with the County's Policy and Procedures for Naming County Owned Properties, Facilities, and Parks.

## **4.0 Policy Non-Compliance**

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

## **5.0 Audit**

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

## **6.0 Definitions**

- 6.1 **Department** – Any department, division, cost center, or other formally recognized segment of the County for the purpose of doing business or providing services.
- 6.2 **Department Director** – Director of a given Department with authority to make budgetary and financial decisions. Examples include Planning Director, as well as elected officials who manage the operation of a County office, such as the Sheriff and Register of Deeds.
- 6.3 **Designated Donation** – Gift specified by the donor or legally restricted for a particular Department, location, project program, or other purpose.
- 6.4 **Designee** – An individual given authority by the County Manager, Board of Commissioners, or other elected official to act on their behalf during their absence or at appointed time for certain duties and responsibilities.
- 6.5 **Donation** – Gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.
- 6.6 **Donation Event** – A single commitment from a single donor, whether the donation is given in lump sum or installments. For non-cash items, value may be based on a reasonable estimate considering best practices and available information.
- 6.7 **Grant** – Financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars. Grant funding typically includes an application process, specific criteria for award, and/or reporting requirements. Grants may also require commitment to providing certain services or rights to products derived from the services such as financial or technical reporting. Grant-funded activities must generally be accomplished in a specific timeframe.
- 6.8 **Solicitation** – Active advertisement or request for donations by or on behalf of the County.
- 6.9 **Undesignated Donation** – Given for an unspecified purpose; available for use at the sole discretion of the County.

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