



OREGON YOUTH AUTHORITY
Policy Statement
Part I – Administrative Services



Subject

Agency Acceptance of Donations

Section – Policy Number:

B: Financial Management – 5.0

Supersedes:

I-B-5.0 (05/05)

Effective Date:

03/28/2011

Date of Last Review/Revision:

None

Related Standards and References:

- [420A.030\(3\)](#) Oregon Youth Authority Account
- Oregon Accounting Manual: [10.20.00 PO](#) (Internal Control - Cash)
[10.20.00 PR](#) (Internal Control – Cash)
- [OYA policy](#): 0-2.2 (Relationships with Offenders and Their Families)
 0-2.4 (Conflict of Interest)
 I-B-3.0 (Offender Trust Accounts)
 I-C-3.2 (Commercial Sales and Solicitations)
- [OYA forms](#): YA 2199 (OYA Receipt For Donation)
 YA 2200 (General Receipt)

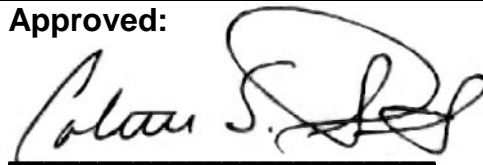
Related Procedures:

- None

Interpretation:

Business Services

Approved:



Colette S. Peters, Director

I. PURPOSE:

This policy establishes standards and procedures for accepting donations.

II. POLICY DEFINITIONS:

Cabinet: An administrative group that provides oversight of agency operations.

Real property: The interests, benefits, and rights inherent in real estate ownership.

III. POLICY:

OYA may receive private support to achieve its mission. This support may take many forms, from monetary donations to personal property transfers. Once received by OYA, this support may become part of OYA's asset base. Legislative approval is required for the acceptance of donations of real property.

Donations may be made to a specific offender (subject to OYA policy I-B-3.0 Offender Trust Accounts) or to OYA for the direct benefit of all offenders in OYA custody or to help in achieving OYA's mission.

Donations may or may not meet the definition of "charitable donation" as defined by the Oregon Department of Revenue or the Federal Internal Revenue Service. OYA staff may not provide tax advice and must refer donors to consult with a tax professional for guidance. Monetary donations made by check must be payable to "Oregon Youth Authority."

It is critical to have an appropriate and uniform process for receiving and receipting donations. OYA will acknowledge the acceptance of a donation no later than 15 days after the date the donation is accepted.

A donation will not be accepted from a person who is involved in a contested case before the agency until after 365 days of the date the decision in the case becomes final.

IV. GENERAL STANDARDS AND PROCEDURES:

OYA may accept donations that are to be administered or distributed by the agency, or to be used by the agency to operate or improve agency programs or facilities.

The following procedures must be followed to ensure the item(s) is deemed acceptable to OYA. It is the field office supervisor's or superintendent's/camp director's responsibility to ensure the procedures below are followed.

- A. Reasons OYA may decline a donation include but are not limited to:
1. The donation is contrary to OYA's mission, values, or goals;
 2. The donation could financially or morally jeopardize the donor, an offender, or OYA; or the reputation or values of the donor, offender, or OYA;
 3. The donation or terms of the donation are illegal or contravene federal or state regulations;
 4. OYA is unable to honor the terms of the donation;
 5. An appropriate fair market value cannot be determined or will result in unwarranted or unmanageable expense to OYA, including expenses to account for it;
 6. There are physical or environmental hazards to OYA in accepting the donation;
 7. A suitable physical location or storage cannot be located for the donation; or

8. The donation involves false promises on the part of either party.
- B. If the donation involves computer hardware, software, or software licenses, the Information Systems Manager must review the proposed donation and recommend whether it be accepted.
- C. Staff receiving the donation must complete form YA 2199 (OYA Receipt for Donation) and give a copy of the form to the donor at the time the donation is received.

The donation receiving site must retain a copy of the YA 2199 for six years.

D. Monetary Donations

1. Staff must complete form YA 2200 (General Receipt) when receiving monetary donations and include it with the deposit documentation.
2. Deposits must be made at a minimum of once a week in accordance with OYA cash receipting and deposit procedures. If cash on hand equals \$1,000 or more, deposits must be made daily.
3. If daily deposits are not feasible, deposits of \$1,000 or more must be made no later than one business day after the donation receipt.
4. Monetary donations are subject to the Oregon Accounting Manual (OAM), Internal Control - Cash [10.20.00 PO](#) and [10.20.00 PR](#).

E. Non-monetary Donations

Within ten days of the receipt of a non-monetary donation, the superintendent/camp director or supervisor will assign a value to the non-monetary donation. The superintendent/camp director or supervisor must forward a copy of the completed YA 2199 provided to the donor (with the assigned value) to the appropriate assistant director.

F. Donations of \$1,000 or More (or Valued at \$1,000 or More)

Prior to accepting a monetary donation of, or donation valued at, \$1,000 or more -

1. The superintendents/camp director or supervisor must notify their assistant director of the donation;
2. The assistant director must discuss the donation with other Cabinet members during the next Cabinet meeting; and
3. Cabinet must review the donation for legality, appropriateness, and possible conflict with statewide policies. Cabinet will decide whether to accept the donation.

G. Donations of \$5,000 or More (or Valued at \$5,000 or More)

In addition to ensuring section F (above) is followed, the superintendent/camp director or supervisor must ensure copies of all YA 2199s for all monetary donations of, or donations valued at, \$5,000 or more are forwarded to Central Accounting.

H. Staff Donation Involvement

1. OYA staff may not solicit donations for OYA programs without prior written approval from the appropriate Cabinet member.
2. Staff may donate to fundraisers authorized by OYA administration that benefit offender programs in the same way the general public may donate to the fundraisers.
3. Staff may not donate or give gifts to an individual OYA offender, no matter how trivial the donation or gift may seem. This is to avoid any potential or actual conflict of interest. See OYA policies 0-2.2 (Relationships with Offenders and Their Families) and 0-2.4 (Conflict of Interest).

V. LOCAL OPERATING PROTOCOL REQUIRED: NO