



**US YOUTH  
SOCCER**

**FINANCIAL POLICY**

**December 4, 2021**

## PART I. PURPOSE AND DEFINITIONS

### Section 101. Purpose

It is the purpose of this policy to provide consistent conduct and the application of proper internal controls to safeguard the assets of US Youth Soccer while performing the duties and obligations as described in its bylaws, policies, procedures, and rules. To this end, all funds raised and dispersed must be managed in such a way that the tax-exempt status enjoyed by US Youth Soccer will not be endangered. The provisions of this policy are included so that US Youth Soccer will conform with current Internal Revenue Service and Federal Government Regulations and other applicable law.

### Section 102. Definitions

(a) The definitions in Article III of the Bylaws of US Youth Soccer apply to this policy and include the following:

(1) “**Board of Directors**” means the Board of Directors of US Youth Soccer established under Article XIII and may be used interchangeably with the term Board.

(2) “**Chief Executive Officer**” means the individual appointed and responsible for the conducting of business and the management of affairs of US Youth Soccer established under Article XVIII and may be used interchangeably with the term CEO.

(3) “**Federation**” means the United States Soccer Federation, Inc.

(4) “**Region**” means one of the regions established under Article VIII.

(5) “**National Council**” means the National Council of US Youth Soccer as provided under Article XI.

(6) “**State Association**” means the administrative body within a territory determined by the National Council to carry out US Youth Soccer’s programs for youth players, as enumerated in Article VI.

(7) “**US Youth Soccer**” means the United States Youth Soccer Association, Inc.

(b) Additional definitions apply to this policy as follows:

(1) “**Article**” preceding a Roman numeral means a reference to a specific provision of the US Youth Soccer Bylaws.

(2) “**Budget Account**” means a specific line item representing budgetary cost allocations for an event, program, or activity of US Youth Soccer.

(3) “**Applicable law**” means the laws that govern a nonprofit organization incorporated in the State of Tennessee and registered to transact business in the State of Texas as a foreign corporation or in any other State where US Youth Soccer may have offices, paid employees, or business activities.

(4) “**Committee**” means a standing committee or special committee established under Article XIV of the US Youth Soccer Bylaws.

(5) “**Electronic banking** also known as Electronic Funds Transfer (EFT) is

the use of electronic means to transfer or receive funds directly from one account to another, rather than by check or cash.

(6) "**Event**" means the Workshop, an event of the National Championship Series, an event of the National League, an event of the National Presidents Cup, or any other event of a similar nature.

(7) "**Financial reports**" means the consolidated or combined financial or budget statements of US Youth Soccer.

(8) "**Form**" means a template used for reporting financial transactions whether in writing, electronic, or otherwise.

(9) "**Generally Accepted Accounting Principles (GAAP)**" refers to the standard framework of guidelines and standards for financial accounting used in the United States;

(10) "**Guest**" means a person or persons who may be invited by US Youth Soccer to participate in an event or program at US Youth Soccer's expense.

(11) "**Imprinted signature**" means the electronic or stamped signature used for the purpose of creating a financial instrument.

(12) "**Investment**" means an asset or item that is purchased with the expectation that it will generate income or appreciate in value over time.

(13) "**Investment Committee**" means the Investment Committee as established under Article XIV.

(14) "**National office**" means the principal office of US Youth Soccer as established by the Board of Directors.

(15) "**Program**" means the operations of a committee or office.

(16) "**Regional Representative**" means the individuals established in Article XIII.

(17) "**Treasurer**" means the position established in Article XIII.

(18) "**Audit Committee**" means the Audit Committee established under Article XIV.

## **PART II. TAX STATUS AND FINANCIAL REGULATION**

### **Section 201. Federal Tax Status**

(a) US Youth Soccer has been granted Section 501(c)(3) non-profit, tax exempt status by the Internal Revenue Service of the United States Government. Contributions and gifts to US Youth Soccer are tax deductible to the extent applicable under current law. Like all others granted such status, US Youth Soccer must file an annual information return with the IRS (Form 990). Failure to file a return can lead to reclassification as a private foundation. This can lead to severe tax problems for US Youth Soccer as well as possible fines.

(b) US Youth Soccer, having paid employees, must file wage reporting documents just as any business might. Failure to collect and pay social security, state income tax, or federal income tax withholding could subject US Youth Soccer to penalties and interest. Failure to properly process and report wage taxes can lead to personal liability for US Youth Soccer directors, officers, and administrators for payments due to state and Federal

tax agencies.

(c) US Youth Soccer must also report payments to individuals who are Independent Contractors, working on behalf of the organization if the total compensation exceeds \$600.00 per year per individual. US Youth Soccer is required to submit Tax Form 1099-NEC to each individual, and Form 1096 (Annual Summary and Transmittal of US Information Returns) directly to the IRS.

(d) The US Youth Soccer Section 501(c)(3) exemption is not an umbrella for other independent and separately incorporated soccer associations. Each must apply for its own exemption.

(e) The Board of Directors shall have the opportunity to review the IRS 990 filing before it is submitted and shall answer affirmatively to the included questions regarding written conflict of interest, whistleblower, and document retention and destruction policies.

## **Section 202. State Tax Status and Sales Tax**

(a) US Youth Soccer is exempt from payment of sales tax in Texas and numerous other states.

(b) Special exemptions for events can be obtained on a case-by-case basis in some states.

(c) Exemption can be granted in some states based on US Youth Soccer's tax status while each state differs in its approach.

(d) The US Youth Soccer sales tax exemption cannot be used by any other organization.

(e) An annual report is filed with the Tennessee Department of Revenue by the national office as required by the State of Tennessee Nonprofit Corporation Act in order for the organization to remain in good standing.

## **PART III. FINANCIAL REQUIREMENTS AND PROCEDURES**

### **Section 301. Management and Control**

(a) Management Responsibility. The Board of Directors is responsible for managing all bank and investment accounts and exercising all corporate powers in managing the affairs of US Youth Soccer as required by applicable law.

(b) Financial Performance Information. The Chair, Treasurer, CEO, and the Chief Financial Officer shall be in regular contact concerning the financial performance of US Youth Soccer.

(c) Financial Accounts. All revenue shall be deposited into, and all expenses shall be paid from the following financial accounts:

- (A) Operating accounts which are non-interest bearing;
- (B) Money Market accounts, which are interest bearing;
- (C) Investment accounts as recommended by the Investment Committee (as provided by paragraph (3) of this subsection); and
- (D) Petty cash account for minor national office expenses. Petty cash may not have a balance in excess of \$1,000 at any time and shall be supervised by the Chief Financial Officer.

(1) Funds from the Money Market account may only be disbursed to the operating or investment accounts of US Youth Soccer.

(2) Investment Accounts. The Chief Executive Officer, with consultation from the US Youth Soccer Chair shall appoint the chair and members of the Investment Committee with the approval of the Board of Directors. The Committee shall establish a formal process of managing the excess cash assets of US Youth Soccer. The Committee shall be composed of a minimum of three (3) members.

(A) The Board of Directors shall vote on any recommendations for the investment by the Investment Committee, regarding the nature and amount of investments.

(B) The Investment Committee shall make its recommendations to the Board for the investment of funds as follows (listed in the order of priority):

- (i) security;
- (ii) liquidity; and
- (iii) rate of return.

(3) Audit. All financial activities of US Youth Soccer are subject to audit, at least annually, or at any time to ensure compliance with this policy and generally accepted accounting principles ("GAAP") as required by applicable laws. The Chief Executive Officer, with consultation from the US Youth Soccer Chair shall appoint the chair and members of the Audit Committee with the approval of the Board of Directors. The Audit Committee shall be composed of at least three (3) members who will provide oversight of the work of the independent auditors.

(4) Location of Financial Accounts. All financial accounts of US Youth Soccer shall be managed by the national office. Operating cash shall be placed in banking institutions that are insured by the FDIC.

(5) Name of Financial Accounts. All financial accounts, shall exclusively be in

the name of US Youth Soccer.

(6) New Financial Accounts. Any new financial account shall be opened only by the national office, with the approval of the Board of Directors. The Chair and Treasurer of the Board of Directors and the CEO will be the designated signers on all bank accounts.

(d) Receipts

(1) All income of US Youth Soccer shall be reconciled and placed into appropriate US Youth Soccer financial accounts no later than 2 business days from original receipt.

(2) Processing of Funds Received

(A) A national office employee shall be designated to open all mail, log cash receipts, and stamp any checks or other financial receipts for deposit.

(B) The employee designated under clause (A) shall provide all cash, checks, and other financial receipts to a second designated employee for deposit. If any cash is received in a transaction, the cash shall be logged by this designated employee and passed on to the second designated individual who will deposit the funds accordingly.

(C) Once deposited, a third designated employee is responsible for recording and posting the cash transaction to the general ledger.

(D) Either the Accounting Manager or the Chief Financial Officer will review and approve all cash logs, deposit posting confirmations, and general ledger posting reports.

(E) Funds received by electronic banking shall be posted to the general ledger no later than 2 days after being processed by the bank.

(F) Any funds received at the regional level shall be promptly forwarded to the national office for processing.

(G) All funds collected at the regional level through programs and activities shall be promptly forwarded to the national office for processing.

(e) Disbursements

(1) Cash disbursements shall only be made for the use of products or services that have been fully substantiated, documented, and approved. Such expenses may be in the form of contracts, invoices, expense reimbursement requests or any other form that will provide validation of an expense incurred or a service rendered to or on behalf of US Youth Soccer.

(2) A copy of any proposed contract shall be immediately forwarded to the national office for review and approval prior to execution. No payment to carry out any such contract may be made until a copy of the contract is so provided and reviewed.

(3) No disbursements shall be made without proper approval and proper

budget verification as required by this policy, except in the case of a reasonable emergency. In the event of an emergency, the disbursement shall be made only if approved by the person with budget-management authority.

(4) US Youth Soccer reserves the right to recover any unauthorized disbursements.

(5) Only designated accounting employees who have access to imprinted signature stamps will process check payments for expenses of US Youth Soccer.

(6) Authorized expenses shall be paid by check or electronic fund transfers from an operating account.

(7) After disbursements are authorized to be paid from operating accounts, any necessary transfer of funds to cover the payments shall be made from the money market account(s) into the operating account. The transfer shall only be made by the Accounting Manager or Chief Financial Officer.

(f) US Youth Soccer Expenses

(1) Each check or EFT payment for expenses shall be—

(A) made in accordance with subsection (e) of this section and

(B) signed either with the imprinted signature or the manual original signature of the CEO for all disbursements of \$25,000 and under. For disbursements in excess of \$25,000, a second signature of either the Chair or Treasurer will be required.

(2) Prior to distributing any check by imprinted signature, any of the three individuals listed in paragraph (1) must review and approve the check register listing if the checks contain their imprinted signature.

(3) Invoices and any other supporting documentation shall be reviewed for proper approval and allocated to the appropriate budget code by the Chief Financial Officer and provided upon request of those individuals listed in paragraph (1) whose imprinted or manual signature is to be used.

(4) If an employee's compensation is not disbursed through direct deposit to the employee's bank account and a check is required, the check shall contain two imprinted signatures if the payroll is administered by an independent third party, or original manual signatures of any two individuals listed in paragraph (1).

(5) The only exception to paragraphs (1), (2), and (3) shall be for the petty cash account which requires only one electronic or manual signature for all checks less than \$1,000.

## **Section 302. Fiscal Year Budget**

(a) General Requirements

(1) US Youth Soccer shall prepare, consider, and adopt a fiscal year budget for each fiscal year as provided by Articles IX, XI and XIII and this section. The Chief Financial Officer and the Treasurer will communicate goals and objectives for the fiscal year, as well as establish budgeting guidelines and timelines.

(2) The Board will submit an annual fiscal budget to the National Council.

(3) Only income that is contractually secured shall be included in the appropriate fiscal year budget.

(4) The final previous seasonal year player registration count shall be the basis for budgeting income from player registrations for the next fiscal year, unless more reliable and updated data becomes available. Any deviation from previous seasonal year is to be approved by the Board of Directors.

(b) Initial Budget Preparation

(1) The first draft of the proposed US Youth Soccer budget for the next fiscal year shall be initially prepared by the Chief Financial Officer . The appropriate stakeholders/program managers, in coordination with the CEO, or the CEO's delegate, shall be provided a reasonable deadline for the submission of proposed changes to this first draft. Any proposed change must contain the following:

- (A) the full, initial budget for each event, program, office, committee, subaccount, or individual;
- (B) the requested change;
- (C) the budget totals for each budget account as modified; and
- (D) a detailed explanation and justification for each requested change.

(2) This first draft with proposed changes shall be compiled by the Chief Financial Officer, and reviewed by the CEO, as the initial detailed budget.

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(3) Any failure to submit proposed changes shall result in the initially prepared budget amount being the budgeted amount for the prior fiscal year.

(c) Board of Directors

(1) The Board of Directors shall review the proposed budget Upon completion of its review, the Board shall approve the proposed US Youth Soccer budget for the upcoming fiscal year.

(d) National Council



(1) The Chief Financial Officer shall distribute copies of the proposed US Youth Soccer budget approved by the Board of Directors, 60 days prior to the annual National Council meeting. Copies shall be distributed to each National Council delegate and to each State Association office as provided by Article XI.

(2) An annual budget shall be prepared and the proposed national budget shall be presented to the National Council for its consideration, approval, and amendment in accordance with Article XI.

### **Section 303. Records and Reporting**

#### **(a) Financial Records**

All books, records, and accounts of US Youth Soccer will be maintained by the national office staff under the supervision of the Chief Financial Officer as required by applicable law.

#### **(b) Chart of Accounts**

The Chart of Accounts will be maintained by the national office staff under the supervision of the Chief Financial Officer. Any proposed change to the Chart of Accounts must be presented to the Chief Financial Officer.

#### **(c) Reporting**

(1) The national office will create various detailed monthly financial reports and submit to the following:

(A) the Board of Directors;

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(B) standing and special committee chairs as applicable; and

(C) State Association Presidents and/or Executive Directors.

(2) Financial reports of US Youth Soccer shall also be made available to the Board of Directors at each Board of Directors' meetings and as required by applicable law.

(3) The Chair, Treasurer, Regional Representative, CEO, Chief Financial Officer, and the appropriate manager responsible shall be contacted in a timely manner whenever any expense exceeds the budgeted amount.

#### **(d) Compensation and Required Information**

Any person providing a service and receiving compensation from US Youth Soccer must provide to the national office:

(1) the person's name, address, and social security number, EIN, or other identification number; and

(2) completed and signed federal and state government forms that are to be filed in accordance with applicable law.

#### **Section 304. Audits**

(a) All financial accounts and activities of US Youth Soccer shall be audited annually.

(b) The reports of all audits shall be provided to the Board of Directors, Audit Committee, State Association Presidents, and each State Association office.

#### **Section 305. Physical Assets and Property**

(a) Prior to the last day of each fiscal year, the national office under the supervision of the Chief Financial Officer shall prepare an inventory of its physical assets and property. The inventory of physical assets and property will be maintained by the national office.

(b) The list of inventory shall include, but not be limited to the following:

(1) a specific description of each asset, including brand name, model, and serial number of the asset;

(2) the person that has physical control over the asset;

(3) the location of the asset; and

(4) the book value of the asset.

#### **Section 306. Expenses and Reimbursement**

(a) It is expected that the Board of Directors, committees, volunteers, employees, and guests will, from time to time, incur expenses on behalf of US Youth Soccer. US Youth Soccer is responsible for informing all Board members, committees, volunteers, employees, and guests about reimbursement for expenses as provided by this section.

(b) Members of the Board of Directors, committees, volunteers, employees, and guests shall be reimbursed for actual, reasonable, and proper expenditures incurred in the conduct of approved business. Those Board members, committees, volunteers, employees, and guests of US Youth Soccer should not be penalized nor should they profit by adhering to this section with respect to expense reimbursements.

(c) Specific Requirements

(1) An expense reimbursement procedure and requisite form, both paper and digital copies, shall be created by the national office and used by any person

requesting reimbursement.

(2) Any request for reimbursement which relates to someone other than the person requesting reimbursement, such as purchases of meals, or any other item for another person, the person submitting the expense must include the following:

(A) the full name or names of the other person or persons; and

(B) the business purpose and details of the item or items for which reimbursement is sought.

(3) Expenses shall be paid only as a result of documentation supporting the expense with proper attachments, invoices, or other billing.

(4) Upon completion of the manual or electronic form that will contain a date, signature, details, and attached receipts and/or invoices, the form shall be submitted to the national office or the appropriate individual responsible for approval.

(5) Any request for reimbursement will require a minimum of one level of approval.

(6) Receipts are required for all expenditures of \$25 or more.

(7) All expenses shall be submitted to the national office by the appropriate individual within 45 days of incurring the expense.

#### (d) Travel Requirements

(1) A person will be reimbursed for reasonable and proper expenses incurred in connection with traveling and living away from home, with exceptions as noted, in the conduct of approved business.

(2) The mode of transportation should be dictated by the relatively least expensive way to travel.

#### (3) Travel

(A) Air travel will be "coach" class. Air travelers expecting reimbursement should make reservations as early as reasonable to take advantage of the least expensive fares available.

(B) Bonus mileage awards accrued by travel at US Youth Soccer's expense will be the personal property of each traveler to be used at the traveler's discretion. An exception is that any accrual of bonus mileage awards attributable to a team's travel in connection with a specific program shall accrue to the program's benefit and used as approved in the budget process.

(4) A person requesting reimbursement may elect to drive a personal motor

vehicle between home and airport, bus, or train terminals.

(5) Mileage reimbursement shall be for the actual mileage driven at the standard mileage rate as allowed by the Internal Revenue Service for the time period involved. This rate includes the cost of gas, insurance, use, maintenance, and depreciation.

(6) Parking fees and tolls are additional expenses which will be reimbursed at actual cost.

(7) The amount reimbursed for travel by private motor vehicle will not exceed the value of the least expensive air travel. Actual mileage includes round trip to destination and travel between visiting site and temporary housing, if necessary. Exceptions to this policy may be granted by the appropriate authority when it is in the best interest of US Youth Soccer.

(8) Prior to renting a motor vehicle, consideration should be given to its required use and other transportation alternatives such as provided by paragraph (9) of this subsection.

#### (9) Renting Motor Vehicles

(A) US Youth Soccer provides collision coverage for motor vehicles rented by persons for conducting its approved business.

(B) Rental agreements which include insurance coverage are subject to approval. Check with the appropriate office for direction.

(C) In the event of an accident, local rental and law enforcement authorities must be promptly notified, and as soon as possible, a full account of the incident must be provided to US Youth Soccer

(D) Payment for rental motor vehicles is the responsibility of the individual. No attempt may be made to bill directly unless previously authorized and established.

(E) The itemized rental receipt, along with the actual payment receipt, are required for reimbursement.

#### (10) Other Transportation

Often the nature or place of the trip dictates that taking taxis or other similar forms of ground transportation, or hotel courtesy cars is most economical, and negates the need for renting motor vehicles. The following shall be considered before renting a motor vehicle:

(A) Taxis or other similar forms of ground transportation are an alternative to the use of rental motor vehicles and should be used, when appropriate.

(B) Some airports offer shuttle service as a means of transportation for commuting between the airport, downtown areas, and hotels. It may be less expensive for groups than taxis and rental motor vehicles, and may be

used when appropriate.

(C) Many metropolitan areas have a variety of public transportation systems. Individuals are encouraged to use these systems, when appropriate.

#### (11) Lodging

Individuals will be reimbursed for the actual cost of reasonable accommodations for approved travel as provided by the following:

(A) Single room rates should be requested when reservations are placed.

(B) For trips where weekly or monthly rates are available and favorable, this must be clearly shown on the expense reimbursement request. Members are expected to seek lodging in the proximity of the visiting location to minimize the cost of local transportation.

(C) The itemized hotel bill is required to be submitted.

(D) As requirements and plans change, it is understood that not all schedules may be met. Particularly expensive to US Youth Soccer are the payments for lodging held on reservations when "no-shows" occur. Only in the most unusual circumstances will the "no-show" be considered a proper expense. The traveler has the responsibility to cancel reservations.

#### (12) Meals

(A) US Youth Soccer provides for reimbursement of actual meal expenses, including tips, up to and not exceeding a daily limit of \$75.00.

(B) Higher daily meal allowances may be approved by the appropriate authority in high cost areas.

(C) When meals are consumed at home before or after travel, or provided by a business associate or another member, it is expected that the full daily rate will not be needed.

(D) Each meal must be specifically and separately reported on the reimbursement form and must be directly related to the conduct of US Youth Soccer business.

#### (13) Foreign travel provisions

(A) All foreign travel sponsored or supported by US Youth Soccer must be authorized in advance of travel. The CEO may grant travel authorization for programs and events that are budgeted and information regarding the following has been provided:

(i) the business purpose of the trip which shall include the specific planned meetings;

(ii) the individual's role on the trip if it is a team trip;

(iii) a description of the process by which the person taking the trip was selected and how it was decided;

(iv) a list of other adults traveling on the same trip; and

(v) the reporting should include how the expenses relate to the

trip including the dates of travel as compared to the dates of the program or event that is the basis for the travel.

(B) US Youth Soccer reserves the right to restrict, deny, or postpone any sponsored or supported international travel program or activity, if by the determination of the CEO, the risk of travel is substantial.

(C) All travelers who do not follow these requirements bear full responsibility for any liability resulting from their travel.

(D) All personal expenses that require foreign currency translation shall be completed in one of the following methods and subject to the limitations of this policy:

(i) the actual amount charged on the credit card statement for card purchases;

(ii) evidence of a cash conversion rate for cash exchanged at a currency exchange; or

(iii) the [oanda.com](http://oanda.com) currency conversion rate as of the date of the expenditure.

(14) Other reasonable and necessary reimbursable expenses related to business activities may include, but not be limited to supplies, tips, regular passport fees, postage, shipping, equipment rental, and printing and copying.

#### (e) Non-Reimbursable Expenses

(1) US Youth Soccer will not reimburse persons for personal expenses, to include, but not limited to, airline club memberships, traffic citations, cost of clothing, personal medical expenses, valet, entertainment, losses of personal property, personal grooming expenses, movies, purchases of alcohol, except as permitted in clause (2) of this subsection, or any other personal expenses.

(2) Alcohol is generally an unauthorized business expense, and as such will not be reimbursed. For certain gatherings or events directly organized by US Youth Soccer, alcohol may be purchased or provided by the organization for general business entertainment purposes. Alcohol purchased outside of a US Youth Soccer sanctioned event will be the responsibility of the individual who incurred the expense.

(3) Additional costs incurred when a spouse, friend, or family member accompanies a person on a US Youth Soccer business trip are not reimbursable.

(4) Expenses incurred that are not attributable to US Youth Soccer business are not reimbursable and shall not be included on a reimbursement form.

(5) Reimbursement requests for any gift card or cash equivalents that have not been previously approved by the Chief Financial Officer.

(6) Expenses previously identified in Section 306(d) authorized as “daily limits” are subject to further limitations based on arrangements to provide payment

for related expenses at an event or activity through operations or any master bill.

(f) Any submitted expense form shall be first approved by the individual with responsibility for the appropriate budget against which the expense is to be charged. Final approval shall be by any one of US Youth Soccer's signatories with the right of the person submitting the expense to appeal the signatory's decision to the Board of Directors.

(g) Any individual with approval authority must be fully cognizant that his or her signature on this document and on an expense report indicates conformity to stated policy, that legitimate and necessary expenses have been incurred, and that all items on the expense report are properly reimbursable to the person submitting the report. Both the person submitting the report and the individual approving the report have equal responsibility for its correctness and to ensure that all expenditures are commensurate with this section.

(h) The Board of Directors expenses shall be reviewed by the Chief Financial Officer and approved by the Treasurer.

(i) The Treasurer and the CEO's expenses shall be reviewed by the Chief Financial Officer and approved by the Chairman of the Board.

(j) Reports are to be submitted within 45 days of incurring the expense.

(k) Any funds received in excess of actual expenses shall be returned to the national office along with a corrected copy of the original form.

### **Section 307. US Youth Soccer Credit Cards**

(a) The CEO or the Chief Financial Officer may approve credit cards to be issued in US Youth Soccer's name to be used by Board members, staff members, and specified individuals conducting activities on behalf of US Youth Soccer.

(b) The annual fees for the credit cards shall be paid by the national office and charged to the individual Board member's program account, the program account of the staff member, or the specified individual.

(c) Complete credit card accounts and statements shall be accessible electronically and mailed directly to the national office, which shall send payments to the credit card companies on a timely basis to avoid any and all interest charges.

(d) Each card holder shall be responsible for submitting a signed and properly completed report with receipts of \$25 or more attached to the national office within 30 days of making the charge. However, if an emergency situation occurs preventing the timely filing of a report, the person has up to 60 days to file the report.

(e) If the proper substantiation is not received within the 30-day period specified in subsection (d) of this section, a subsequent request to the non-reporting person, with a copy to the Treasurer, will be made and will include notification that if submission is not

received within 10 days, the issued credit card will be subject to cancellation and all card privileges will be subject to revocation.

(f) If the proper documentation is still not received within the 10-day period, the national office, after notifying the Treasurer, will cancel the credit card.

(g) Continued non-submission of proper documentation may be subject to federal reporting as non-employee compensation and backup withholdings may be applied.

### **Section 308. Failure to Follow This Policy**

(a) If any person fails to comply with this policy, the Treasurer shall be notified.

(b) The non-complying person shall be notified by the national office, Chair, or the Treasurer either electronically or by notice as determined in US Youth Soccer's sole discretion about the non-compliance and shall be requested to comply by a specified date providing for a reasonable period of time to comply.

(c) If the non-complying person fails to comply by the specified date, a second notice shall be delivered which shall verify delivery to the person. The notice shall demand compliance within 15 days after the notice is delivered to the non-complying person. The non-complying person shall be subject to suspension from all US Youth Soccer activities pending actions under Article VII.

(d) If there is further non-compliance, the non-complying person shall be subject to applicable law.

### **Section 309. Internal Review and Investigations**

(a) US Youth Soccer takes its fiscal responsibilities very seriously, including its responsibilities for oversight and protection of the financial resources of the organization and their proper use.

(b) All persons or entities conducting business with US Youth Soccer, directly or indirectly, and others requesting expense reimbursement are required to cooperate fully with any investigation relating to the violation or noncompliance of this policy.

(c) Cooperation includes being fully candid and forthcoming when interviewed and providing any requested records in the person's or entity's possession or to which the person has access.

(d) All persons or entities are obligated to provide the best, most accurate and complete information. To prevent even the appearance that they are withholding pertinent information, Board members, employees, or Committee members should avoid narrowly construing interview questions or record requests, and promptly provide requested records. Even when only a general question or issue is posed, the individual should still respond with specific information they recognize as being potentially relevant.



**Section 310. Matters Not Provided For**

Matters not provided for in this policy shall be determined by the Board of Directors. The Board may delegate its authority.