	<b>Department of Parks &amp; Outdoors,</b> <b>Division;</b> Title: Gift Acceptance and Processing	<b>SOP Sub-Number</b>	FI-02
		<b>Revision #</b>	
		<b>Implemented</b>	11/02/2022
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<b>SOP Owner</b>	Kim Etheredge	<b>Last Reviewed by</b>	Kim Etheredge

## Standard Operating Procedure

### 1. *Purpose*

This document sets forth the Department of Parks & Outdoors rules of engagement and procedural processing for the acceptance of charitable gifts by any party involved or responsible for accepting gifts.

### 2. *Scope*

The Gifting SOP applies to ALL gifts including cash, checks, electronic funds transfer, in-kind etc. (but excluding land) made to the Department of Parks & Outdoors. It is not applied to gifts made to other departments within the City of Chattanooga.

### 3. *Responsibilities*


The Department of Parks & Outdoors (DPO) seek and value philanthropic gifts of all kinds to help support, maintain, and grow its programs and services for the citizens and visitors of Chattanooga. The procedure for departmental gift management is initiated when the Administrator/Deputy Administrator is notified of an offer of a gift.

A gift may be accepted by the DPO Administrator and/or DPO Deputy-Administrator and may only be accepted if the donation would aid or facilitate the work of the Department of Parks & Outdoors, its programs, and/or services. It must constitute a “bona fide” gift rather than a payment in exchange for goods and not cause questions as to the integrity of the department’s programs or operations. Acceptance of gifts should not create a conflict of interest or the appearance of impropriety. If necessary, officials authorized to accept gifts should seek the advice of the General Counsel. Employees not authorized to accept gifts should follow the SOP to streamline acceptance, recording and acknowledging of all gifts.

DPO Finance is charged with processing and overseeing the financial management of all gifts as applicable while the Development Coordinator is charged with data management to ensure the accuracy and completeness of the gift records and gift acknowledgement.

### 4. *Procedure*

1. ALL GIFTS must be recorded on a Gift Acceptance Form and given to the DPO Administrator/Deputy Administrator for authorization and signature.

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2. If this is a financial gift, both the gift and signed form will be given to the DPO Finance Manager for processing. All funds should be deposited in accordance with the City of Chattanooga's Collection Policy & Procedures (Dated March 2022).
3. Once the financial process is complete, the form will be given to the Development Coordinator who will record the gift in the Gifts Schedule, scan the form, and attach it to the record.
4. The Development Coordinator will be responsible for ensuring that appropriate recognition and acknowledgement is sent to the donor and noted in the record.

PLEASE NOTE: All checks submitted by a donor should be made payable to City of Chattanooga-Department of Parks & Outdoors. All checks should be given to the DPO Finance division for deposit together with a copy of DPO Record of Gift Acceptance Form (see Appendix A). If a check has been made payable to an employee, it should be endorsed over to the Department of Parks & Outdoors. All property submitted by a donor other than monies or in-kind donations should be sent to the City of Chattanooga-Department of Economic Development- Real Property Manager along with all documentation for processing and recording in the property records.

## **References**