

ISLAMIC SOCIETY OF GREATER HOUSTON



Updated December 2020

INTRODUCTION

This handbook contains policies and procedures of the Islamic Society of Greater Houston (ISGH) that apply to its operations, members, employees and officers.

Information contained in this book is current as of the date of publication. However, to meet the requirements of changing times, ISGH reserves the right, in its sole and absolute discretion, to revise, supplement or rescind any existing policy or portion thereof or formulate and implement any new policy as it deems appropriate.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

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ISLAMIC SOCIETY OF GREATER HOUSTON POLICIES & PROCEDURES

MISSION STATEMENT

The mission of
Islamic Society of Greater Houston
is
Aqamat-e-Deen
(Establishment of the Islamic System of life).

VISION

In service of its mission, ISGH shall provide religious and social services to all Muslims, render help to any person of similar persuasion in adapting to the culture of the Houston area and to provide channels of understanding and communication between Muslims and the Houston community in general.

ISLAMIC SOCIETY OF GREATER HOUSTON
POLICIES & PROCEDURES

100 – EMPLOYMENT

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

101 – NATURE OF EMPLOYMENT

Neither the employee nor ISGH is bound to continue the employment relationship if either chooses, at will, to end the relationship at any time, in accordance with the terms and conditions specified in employee's letter of appointment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

102 – EMPLOYEE ACKNOWLEDGEMENT AND AGREEMENT

Policy

ISGH requires that all employees must acknowledge and agree that they have received and understood ISGH employee policies and that they will comply with all ISGH policies relating to their employment.

Procedure

All employees are required to sign an acknowledgment note that they have received a current copy of Employee Handbook and that they understand and will comply with all applicable employee policies.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

103 – EQUAL EMPLOYMENT OPPORTUNITY

Policy

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at ISGH will be based on merit, qualifications and abilities. ISGH does not discriminate in employment opportunities or practices on the basis of race, sex, color, religion, national origin, age, physical handicap or any other characteristic protected by law.

Procedure

ISGH will make reasonable accommodations for qualified individuals with known disabilities, unless doing so would result in undue hardship. This policy governs all aspects of employment including selection, job assignment, compensation, discipline, termination and access to benefits and training.

Employees who have questions or concern about any type of discrimination in the workplace are encouraged to bring these issues to the attention of their immediate supervisor or the management. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action up to and including termination of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

104 – IMMIGRATION LAW COMPLIANCE

ISGH is committed to employing only United States citizens and aliens/immigrants who are authorized to work in the United State. However, in doing so, ISGH does not discriminate on the basis of citizenship or national origin.

Policy

Procedure

ISGH requires that all prospective employees should provide satisfactory and valid proof of employability before commencement of their employment. Copies of all related documents will be kept in employee's personnel file.

Any employee whose immigration/resident status changes during the course of their employment are required to inform ISGH of all such changes promptly.

ISGH may sponsor Islamic scholars or employees, who are not permanent residents or citizens of USA, for temporary work visa if such persons are required for ISGH projects.

After completing a minimum of three years of continuous satisfactory service, ISGH may assist selected persons, who wish to apply for permanent USA residency, by providing ISGH related supporting documents for this purpose.

ISLAMIC SOCIETY OF GREATER HOUSTON

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EMPLOYMENT

105 – JOB POSTING AND EMPLOYEE REFERRALS

Policy

- 105.01 ISGH provides opportunities to its employees to indicate their interest in open positions and advance within the organization according to their skills and experience.
- 105.02 ISGH encourages employees to identify friends and acquaintances who may be interested in employment opportunities and refer qualified outside applicants for posted jobs.

Procedure

Employees interested in applying for an open position should contact their immediate supervisor or a member of the concerned management team for consideration.

Employment and advancement for any position in ISGH is based on merit and feasibility in the best interest of ISGH. Application of current employees or their relatives or friends who are applying for an open position will also be considered accordingly.

Employees should obtain proper approval from management before sharing their knowledge of the organization (compensation, type of work, work hours etc.) with any prospective applicant and should not make any commitments or promises of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

106 – EMPLOYMENT APPLICATIONS

Policy

Any misrepresentation, falsification or material omissions in any of employment related information or data may result in exclusion of the individual from further consideration for employment or if the person has been hired, disciplinary action up to and including termination of employment.

Procedure

ISGH relies upon accuracy of information contained in the employment application as well as accuracy of other data presented through the hiring process and employment. All applicants for employment shall complete the standard ISGH Job Application Form and upon confirmation of employment shall complete Forms I-9 and W-4.

ISGH will take immediate disciplinary action against any applicant or employee who is found to have willfully omitted to provide ISGH significant employment related information or who have falsified their employment data or personal information including qualifications, experience, references, personal information, criminal record or visa status.

The ISGH Bylaws reserve the authority for hiring and employment to the Executive Body which is in effect the Personnel Committee of ISGH. Thus, the final decision for all employment in ISGH rests solely with the Executive Body. This authority may not be transferred or delegated to any ISGH Standing or Special Committee. The EB shall not to re-hire an employee whose employment has been terminated by ISGH for cause. Furthermore, the Shura has re-affirmed that such employees also cannot be hired on a non-compensation / voluntary basis or provided a platform to lead ISGH programs.

Hiring of part-time Religious Teachers (RTs) or employees hired for religious services but excluding those required for weekend school requires the same employment procedure as for fulltime RTs, i.e. has to be approved by the EB.

If a part-time “employee” is being hired by an ISGH IC from another IC where that employee is currently or was previously employed, a No-Objection statement would be needed from the previous IC.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

107 – EMPLOYMENT REFERENCE CHECKS

Policy

- 107.01 To ensure that individuals who join ISGH as employee are qualified and have strong potential to be productive and successful, ISGH will check employment references of all applicants.
- 107.02 ISGH will respond in writing only to those reference checks that are submitted in writing. No employment data will be released without a written authorization and release signed by the person who is the subject of inquiry unless required by law or regulatory agency.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

108 – HIRING OF RELATIVES

Policy

Relatives of ISGH officers or persons currently employed by ISGH may be hired if they will not be working directly for or supervising a relative's work. ISGH employees cannot be transferred into such a reporting relationship.

Procedure

Employment of relatives in the same area of an organization may cause serious conflicts and problems relating to impact of personal conflicts, nepotism /favoritism and employee morale.

For the purpose of this policy, a relative is defined as any person who is related by blood or marriage or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

If a relative relationship is established after employment the individuals concerned will decide who is to be transferred. If that decision is not made within 30 calendar days, management will decide.

In other cases where a conflict or potential for conflict arises, even if there is no supervisory relationship, the involved parties may be separated by reassignment or termination of employment at management's discretion.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

109 – DISABILITY ACCOMMODATION

Policy

ISGH is committed to full compliance with Americans with Disabilities Act (ADA) and other applicable federal or state or local laws to ensure equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis.

Procedure

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation as well as job assignments, classifications, lines of progression and seniority lists.

ISGH does not discriminate against any qualified employee or applicant because they are related to or associated with a person with a disability.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

110 – EMPLOYMENT CATEGORIES

Policy

Each ISGH employee will belong to one of the following employment categories:

- Regular Full Time Employees
- Part Time Employees
- Probationary Employees
- Temporary Employees
- Special Treatment for Part-time RTs

Procedure

The ISGH Bylaws reserve the authority for hiring and employment to the Executive Body which is in effect the Personnel Committee of ISGH. Thus, the final decision for all employment in ISGH rests solely with the Executive Body. This authority may not be transferred or delegated to any ISGH Standing or Special Committee.

ISGH uses employee classifications solely for the purpose of determination of eligibility for company benefits.

This classification does not confer or guarantee employment for any specified time period as the right to terminate employment relationship at will at any time is permanently retained by both the employee and the ISGH.

1. **REGULAR FULL TIME EMPLOYEES** – Employees who are scheduled to work regularly according to full time ISGH schedule for a minimum of 40 hours per week, and do not have temporary or probationary status. Generally, Regular Full Time Employees are eligible for all ISGH employee benefits subject to terms, conditions and limitations of each benefit program.
2. **PART TIME EMPLOYEES** – Employees who are regularly scheduled to work less than 30 hours per week. While Part-time Employees receive all legally mandated benefits, they are not eligible for all ISGH employee benefits.

ISLAMIC SOCIETY OF GREATER HOUSTON

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EMPLOYMENT

3. **PROBATIONARY EMPLOYEES** – Employees whose performance is being evaluated to determine whether further employment in a specific position or with ISGH will be appropriate. Introductory employees are granted only those benefits that are specified in their employment letter.
4. **TEMPORARY EMPLOYEES** – Persons who are hired to assist in completion of a specific project or as interim replacement to temporarily supplement the work force. Employment in this category is of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees remain in this category unless and until notified of a change. While temporary employees may receive all legally mandated benefits they are not eligible for other ISGH benefit programs.
5. **PART TIME RELIGIOUS TEACHERS** - the hiring of Part-Time Religious Teachers (RTs) in the same vein as full-time RTs as it is possible that part-time RTs may be considered for full-time positions. Therefore, all employment practices that apply to the hiring of full-time RTs shall also apply to part-time RTs. Specifically, all part-time RTs shall be required to complete an ISGH Employment Application Form and be interviewed by the Executive Body prior to any final decision on such hiring. The Zonal Director or Associate Director or Islamic Center Council may meet with prospective candidates prior to the interview with the EB but under no circumstances shall an employment offer be made to the prospective candidate by anyone other than the EB. In recommending the hiring of a part-time RT, the respective Islamic Center must provide the EB with the job requirements for such a position including the specific responsibilities and tasks of the position and the approximate number of hours the potential employee must work for ISGH in his part-time capacity. Part-time RTs are not eligible for many of the ISGH benefits accorded to full-time RTs including being not eligible for residential rental assistance.

ISLAMIC SOCIETY OF GREATER HOUSTON

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EMPLOYMENT

111 – PROBATION PERIOD

Policy

The first 90 calendar days of employment/reassignment or the period stipulated in the appointment/reassignment letter or any extension thereof constitute the Probation Period.

Procedure

ISGH uses Probation Period to evaluate employee's capabilities, work habits and overall performance. This period gives the employee an opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations.

If ISGH determines that the designated introductory period does not allow sufficient time to thoroughly evaluate employee's performance, the introductory period may be extended for a specified period.

In case of promotion or reassignment within ISGH an employee who in the sole judgment of the management is not successful in the new position can be removed from that position at any time during the Probation Period. In this case, at management's sole discretion and depending upon the availability of such position and ISGH needs, the employee may be returned to employee's former position or to a comparable position.

Upon satisfactory completion of the initial Probation Period employees enter either the regular or part-time employment classification.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

112 – ATTENDANCE AND PUNCTUALITY

Policy

All ISGH employees are expected to be reliable regarding punctuality and attendance. The employees must be punctual in reporting for and signing off from their scheduled work.

Procedure

Employees should keep track of their work hours by recording their sign in and sign out times on a time card. This time card should be submitted to the supervisor or the Main Center for calculation of payroll and for tracking PTO and other vacation time.

Any employee who reports for duty more than 10 minutes after the scheduled time will be considered late.

An employee who cannot avoid being late to work or is unable to work as scheduled, should notify the supervisor, in advance or as soon as possible, of the anticipated tardiness or absence.

Poor attendance and excessive tardiness may lead to disciplinary action up to and including termination of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

113 – OUTSIDE EMPLOYMENT

Policy

- 113.01 Full-time employees of ISGH are prohibited from full-time employment elsewhere. Employees may hold outside part-time jobs as long as such employees meet performance standards of their job at ISGH.
- 113.02 Outside employment that constitutes a conflict of interest with that of ISGH is prohibited.
- 113.03 Employees are not permitted to receive any personal income or material gain from individuals/organizations outside ISGH for materials produced or services rendered while performing their job at ISGH.

Procedure

All employees will be judged by the same performance standards and will be subject to ISGH scheduling demands, regardless of any existing outside work requirements.

All employees who wish to engage in part-time outside employment must provide ISGH adequate information about such engagement. This information includes:

Name and place of outside work

Contact information

Nature of work

Duty hours

If ISGH determines that an employee's outside work interferes with employee's performance or ability to meet ISGH requirements, the employee may be asked to terminate the outside employment in order to maintain his/her employment with ISGH.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

114 – EMPLOYEE PERFORMANCE & REVIEW POLICY

114.01 Policy:

114.011 Objectives:

The performance appraisal process provides a means for discussing, planning and reviewing the performance of each employee.

114.012 Policy

All full- and part-time employees are provided an annual performance review and consideration for merit pay increases as warranted. A performance appraisal of new employees shall also be conducted upon completion of probationary period.

114.03 Procedures:

114.031 Performance Review Schedule

Performance appraisals are conducted annually announced by Operations Director. Each ISGH manager/supervisor is responsible for the timely and equitable assessment of the performance and contribution of subordinate employees.

Performance appraisals shall consist of evaluation in such areas as 1.Core competency, 2. Communication Skills, 3.Collaborative skills and team work, 4.Problem solving skills, 5. Quality and accuracy of work, 6.Attendance and dependability,7 Ability to accomplish goals and meet deadlines, 8.Level of Creativity, 9.Amount of consistent improvement, 10. Customer and peer feedback, 12.Responsiveness to feedback, and 13.Ability to take ownership. The Operations Director shall prepare a standardized template/checklist and incorporated as an attachment to this policy and used during all performance appraisals.

114.032 Salary Increases

- A performance appraisal does not always result in an automatic salary increase.
- The employee's overall performance and salary level relative to position responsibilities must be evaluated to determine whether a salary increase is warranted.
- All requests for salary increase including out of cycle salary increases, bonus, and other employee incentives must be initiated by the Department Manager, recommended by human resource (HR) / Operations Director and approved by ISGH Executive Body.

ISLAMIC SOCIETY OF GREATER HOUSTON

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- The Board shall, establish and provide to the Executive Body, a Salary Scale/Salary Bands Template for all employee positions containing such details as Grade, Level, Minimum Salary, Midpoint Salary and Maximum Salary. The Executive Body shall keep the template confidential.

114.032 Salary Equity Reviews

A manager may request an analysis of an employee's salary at any time the manager deems appropriate. This request should be made to the ISGH Operations Director, who will review the employee's salary in comparison to other employees in comparable positions and if appropriate recommend to the Executive Body for consideration and approval.

114.033 Processes

Operations Director will establish the format and timing of all review processes. The completed evaluations will be retained in the employee's personnel file.

Salary increase requests must be supported by a performance appraisal for salary change processing. Managers may not discuss any proposed action with the employee until all written approvals are obtained.

HR will review all salary increase/adjustment requests to ensure compliance with company policy and that they fall within the provided guidelines.

114.03 Implementation:

The Executive Body shall, with the assistance of the Operations Director, implement this policy and report to the BOARD on any issues, resource constraints or concerns relate to adequate implementation of this policy.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 9.9.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

115 – PROGRESSIVE DISCIPLINE

Policy

Even though ISGH has the right to terminate employment at will, with or without cause or advance notice, ISGH may use progressive discipline at its discretion.

Procedure

Major purpose of any disciplinary action is to correct the problem, prevent recurrence and prepare the employees for satisfactory service in future. In order to ensure fair treatment of all employees ISGH endeavors to ascertain that disciplinary actions are prompt, uniform and impartial.

With respect to most disciplinary problems, the following steps will normally be implemented:

- The first offense may call for verbal warning.
- The next offense may be followed by a written warning.
- Still another offense may lead to termination of employment.

However, depending on severity of the problem and number of occurrences, management may decide to take any disciplinary action, or combination thereof, in any order or may bypass one or more steps listed above.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

116 – RESIGNATION

Policy

Any employee may terminate his/her employment by voluntary resignation.

Procedure

ISGH requires at least four weeks written notice from all employees resigning from their position.

Upon receiving a resignation notice, ISGH, at its sole discretion, may accept the request effective on an earlier date.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

117 – EMPLOYMENT TERMINATION

Policy

ISGH and employees, both, have the right to terminate employment at will, with or without cause, at any time.

Procedure

Termination of employment is an inevitable part of personnel activity within any organization. ISGH will generally schedule exit interview(s) at the time of employment termination. Exit interview(s) provide an opportunity to discuss employee benefits conversion privileges, repayment of outstanding debts to ISGH and return of ISGH property. Suggestions, complaints and questions can also be voiced.

Employment at ISGH terminates by one of the following methods:

- RESIGNATION – voluntary termination of employment initiated by an employee.
- DISCHARGE – involuntary termination of employment initiated by management.
- LAYOFF – involuntary termination of employment initiated by management for organizational reasons

Termination of employment will affect the employee in the following manner:

- In case of a discharge ISGH reserve the right to forfeit employee's right to any or all benefits.
- In all other types of termination all accrued but unused benefits that are due and payable at termination will be paid.

The ISGH Bylaws reserve the authority for hiring and employment to the Executive Body which is in effect the Personnel Committee of ISGH. Thus, the final decision for all employment in ISGH, including termination, rests solely with the Executive Body. This authority may not be transferred or delegated to any ISGH Standing or Special Committee.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

118 – EMPLOYEE RELATIONS

Policy

Employees with concerns about work conditions or compensation are strongly encouraged to voice these concerns openly and directly to their supervisors; however, public voicing of such issues is expressly prohibited.

Procedure

ISGH believes that it offers work conditions, wages and benefits that are competitive to those offered by other employers in this area. However, if any employee has concerns regarding work conditions or compensation, they should discuss these issues with their supervisors. Communications are clearer, attitudes can be positive and work environment can be excellent when employees deal openly and directly with supervisors.

In an effort to protect and maintain direct employer/employee communications and to protect the right of employees to speak for them self, management will, within legal limits, resist efforts for employee organization and representation by individuals outside ISGH.

ISGH expects all employees to support the organization, its Constitution & Bylaws, and its policies, procedures, and rules. Public voicing of differences of opinion regarding ISGH or public negative statements about ISGH by employees is prohibited, and could result in disciplinary action up to and including termination of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

119 – PERSONNEL INFORMATION CHANGES

Policy

Each employee is individually responsible for promptly notifying ISGH of any changes in their personal data.

Procedure

All employees must provide required personal information to ISGH at the time of employment.

Employees must notify the Main office promptly if there are any changes in their personal information including personal mailing address, telephone numbers, names and number of dependents, emergency contacts, educational accomplishments, alien status, etc.

Employees must inform ISGH of any changes in their medical or physical condition that may have an impact on their capability to discharge their assigned duties in a satisfactory manner or that may have a serious impact on other employees or colleagues.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

120 – ACCESS TO PERSONNEL FILES

Policy

Personnel files are property of ISGH and access to the information in these files is considered Personnel & Confidential, and is strictly restricted to members of the Shura or immediate supervisor.

Procedure

Only ISGH Shura members or supervisors who have a legitimate ISGH business reason to review information in any personnel files are allowed to do so in coordination with ISGH Executive Body. No photocopying or removal of employee personnel information is permitted and all review of employee personnel information by a Shura member or supervisor must be done in the presence of the ISGH General Secretary and/or Main Center Office Manager who shall keep a log of all employee personnel file reviews.

Employees who wish to review their own file should contact management for authorization to do so. With reasonable advance notice employees may review material in their own personnel file, in the presence of a management appointed person who is responsible for maintaining such files.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

121 – PERSONNEL APPEARANCE

Policy

While at work, employees are expected to present a clean and neat appearance and dress modestly.

Procedure

Modest dress for men and women means garments that cover the torso and limbs without emphasizing body contours and that are not made of outrageous materials or colors.

Employees who report to work dressed inappropriately will be sent back and directed to return to work in proper attire. Under such circumstance employees will not be compensated for the time away from work.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

122 – EMPLOYEE CONDUCT AND WORK HOURS

Policy

To ensure orderly operations and provide the best possible work environment, ISGH requires employees to follow rules of conduct that will protect interests and safety of all employees and the organization.

Procedure

It is not possible to list all forms of behavior that is considered unacceptable in the work place. Following are some examples of infractions of rule of conduct that may result in disciplinary action up to and including termination of employment:

- Theft or inappropriate removal of ISGH property
- Falsification of time keeping records or employment related information
- Working under the influence of intoxicants or illegal drugs
- Possession, distribution, sale, transfer or use of alcohol, illegal drugs, or pornographic material in the work place, on duty or while operating employer owned vehicles or equipment
- Fighting or threatening violence in the workplace
- Lewd, boisterous or disruptive activity in the workplace
- Negligence or improper conduct leading to damage or injury to property or persons
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous or unauthorized materials such as explosives or firearms in the work place
- Unauthorized absence from work place or excessive absenteeism
- Unauthorized use of telephones, mail system or any other company equipment including computers and electronic media
- Unauthorized disclosure of confidential information
- Acts that damage or harm ISGH public image
- Violation of personnel policies
- Unsatisfactory performance or conduct

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

123 – HARASSMENT

Policy

ISGH employees have a right to work in an environment free from discrimination and harassment, therefore, ISGH prohibits harassment of its employees in any form.

Procedure

Any harassment of ISGH employees, whether verbal or physical, related to sex, race, color, creed, age, national origin or disability, is strictly prohibited.

Any employee who knows of violation of this policy must promptly report the incident to the management.

Any employee engaging in harassment activities or making false accusations of harassment will be subject to disciplinary action up to and including termination of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

124 – WORK SCHEDULE

Policy

Depending upon operational demands and staffing needs, ISGH reserves the right to change work schedule (starting-ending times, total hours worked each day or number of work days) of any employee, at any time.

Procedure

Excluding holidays and emergency situations, normal work schedule of full time employees of ISGH is based on at least 40 work hours per week.

Work hours for volunteers, contract workers and part time employees may be less or more than 40 hours per week.

Volunteers and contract workers, regardless of their compensation computation method, are not considered ISGH employees and therefore do not have employee–employer relationship.

Payment for any volunteer or contract work will be according to mutually agreed terms. These terms must be clearly understood and when feasible recorded in the form of a document signed by an ISGH representative and work provider before commencement of any work.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

125 – EMERGENCY CLOSINGS

Policy

At times emergencies such as severe weather, fire, power failure or natural disaster can disrupt ISGH operations and may require closing of work facility.

Procedure

When operations are officially closed due to emergency conditions the time off from scheduled work will be paid.

In cases where an emergency closing is not authorized, employees who fail to report for work will not be paid for the time off. In such situations employees may request to utilize their available paid time off (PTO), i.e. vacation, sick leave, etc.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

126 – PAYDAYS

Policy

- 126.01 Employee wages and salaries are paid twice a month.
- 126.02 Compensation shall not be paid by cash

Procedure

Employee earnings are calculated on a monthly basis.

Normally salaries and wages may be paid electronically directly into the employee's designated bank account immediately following the payroll period.

If a regular payday falls during an employee's vacation, the employee may receive his/her earned pay before departing for vacation if a written request is submitted at least two weeks prior to date of departure.

Under no circumstances, shall compensation for any services by any employee of ISGH be paid by cash.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

127 – PAYROLL CORRECTIONS

Policy

An employee who detects an error in the amount of pay should promptly bring the discrepancy to the management's attention so that corrections can be made as quickly as possible

Procedure

ISGH takes reasonable steps to ensure that employees receive the correct amount of earning in each pay period and that employees are paid promptly on the scheduled payday. However, if any error or omission is made in the payroll, the concerned employee should immediately inform the accounting department of the incidence and monetary difference.

Accounting department will promptly investigate the incidence and make necessary changes to accommodate any adjustments.

ISLAMIC SOCIETY OF GREATER HOUSTON

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EMPLOYMENT

128 – PAY DEDUCTIONS AND SET-OFFS

Policy

- 128.01 When required by law ISGH may deduct applicable federal, state and local income taxes from its employee's payroll.
- 128.02 Eligible employees may voluntarily participate in ISGH employees benefit programs and authorize ISGH to deduct appropriate amounts from their wages to cover applicable costs.
- 128.03 When authorized by an appropriate entity, ISGH may deduct pay set-offs of garnishments from its employees' wages.

Procedure

ISGH may offer programs and benefits over and above those required by law. If offered, eligible employees may voluntarily participate in these programs and authorize ISGH to deduct appropriate amounts from their wages to cover applicable costs.

Pay set-offs are pay deductions taken by ISGH usually to help pay off a debt or obligation to others, such as a garnishment. ISGH will make such deductions only with a proof of authorization from the government or a court issued order.

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EMPLOYMENT

129 – USE OF EQUIPMENT

Policy

When using any ISGH owned or leased equipment, machine or tool, employees must exercise reasonable care and follow all operating instruction, safety standards and usage guidelines for that equipment, machine or tool.

Procedure

An employee who uses any ISGH owned or leased equipment, machine or tool must notify the supervisor if it appears to be unsafe, damaged defective or need repair or service.

Improper, careless, negligent, destructive or unsafe use or operation of an equipment, machine or tool can result in disciplinary action up to and including termination of employment.

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POLICIES & PROCEDURES

EMPLOYMENT

130 – COMPUTER, INTERNET AND E-MAIL USAGE

Policy

Computers, computer files, e-mail system and software furnished to the employees are ISGH property intended for company business use. Employees may not install any software, use a password, access any file(s) or retrieve any stored information or data without authorization by ISGH management.

Procedure

Employees may use computer software and ISGH computers only in full compliance with all related license agreements. Unless authorized by the software developer/marketer, ISGH does not have the right to reproduce any software for use on more than one computer. ISGH prohibits illegal duplication or transmission of any software and its related documentation.

No employee is allowed to install any computer software on any ISGH computer without permission from management.

ISGH prohibits use of computer, internet and e-mail system in ways that are disruptive, offensive to others, harmful to morale or anything that may be construed as harassment or showing disrespect for others. E-mail may not be used to solicit for non-ISGH commercial ventures, unapproved religious causes, and political causes, outside organizations or for other non-business matters.

To ensure compliance with policy computer, internet and e-mail usage may be monitored. Employees should notify their supervisors or management of any violations of this policy.

Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

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EMPLOYMENT

131 – USE OF MAIL AND PHONE SYSTEMS

Policy

- 131.01 ISGH paid postage for personal correspondence is not permitted.
- 131.02 Usage of office phones for personal long distance or toll calls, and excessive usage of office phone for local personal calls whether, incoming or outgoing, is prohibited.
- 131.03 All abusive or rude phone calls and callers threatening violence against ISGH, its personnel or property must be taken seriously and immediately reported to the supervisor.

Procedure

Employees who use company postage or phone system for personal purposes may be required to reimburse ISGH for any charges resulting from personal use of company postage and/or telephone system. This includes local as well as long distance and toll calls.

Employees must obtain approval from their supervisor for any personal long distance or toll calls.

When taking a business call, employee should always identify ISGH and themselves by name and speak in a courteous and professional manner.

If a caller is rude or abusive the employee may ask a supervisor to take over the conversation or, depending upon circumstances, discontinue conversation and immediately report the incidence to a supervisor.

If a caller threatens violence against ISGH, its personnel or property, the person taking the call must immediately notify the supervisor and document the incidence in writing. The supervisor should promptly contact the management and follow up their directive. In case of emergency the incidence should be immediately reported to the appropriate authorities followed by notification to the management.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

132 – BUSINESS TRAVEL EXPENSES

Policy

ISGH will reimburse employees reasonable approved expenses directly related to business travel.

Procedure

All business travel must be preauthorized by the immediate supervisor.

Generally, the expenses that will be reimbursed include:

- Pre-authorized transportation expenses, generally for the lowest available fare.
- Mileage cost (at the IRS allowed current car expense rate - average of business expense and charitable donation rates) plus road tolls incurred for use of personal automobiles only when less expensive transportation is not available. In such case the maximum total compensation will be equal to the lesser of the cheapest public transport fare or the actual mileage cost.
- Cost of standard accommodation in low to mid-priced hotels, motels or similar lodgings.
- Charges for telephone calls fax and similar services required for business purposes.
- Any other charges preauthorized by the management.

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned or leased by ISGH may not be used for personal use without prior approval.

Employees must submit a complete itemized travel expense report with receipts within 30 days after completion of the trip.

ISLAMIC SOCIETY OF GREATER HOUSTON

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EMPLOYMENT

133 – EMPLOYEES WITH LIFE THREATENING ILLNESS

Policy

ISGH will make reasonable accommodations in accordance with all legal requirements to allow qualified employees with life threatening illness to continue to perform their duties.

Procedure

An employee suffering from a life-threatening illness such as cancer, heart disease or any other terminal disease may continue to perform essential functions of his/her job as long as he/she is able to meet acceptable performance standards and does not pose a health risk for others.

Medical information on all employees is treated confidentially. Supervisors and other employees have a responsibility to respect and maintain confidentiality of other employee's medical information.

Any one inappropriately disclosing another employee's medical information will be subject to disciplinary action up to and including termination of employment.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

134 – CONFLICT OF INTEREST – EMPLOYEES

DATE INITIALLY APPROVED:
DATE LAST UPDATED: 7/17/2019

Policy

134.01 ISGH prohibits its employees from engaging in any activities that might constitute an actual or potential conflict of interest with respect to ISGH business or religious standards.

134.02 It is the responsibility of ALL ISGH employees to be free of Conflict of Interest or even the appearance of conflict of interest when transacting business with ISGH.

134.03 For the purposes of ISGH employment, a non-exclusive list of examples of circumstances have been identified in this document that may be deemed to create actual or potential Conflict of Interest. An identified Conflict of Interest must be resolved for continued employment with ISGH.

134.04 This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit charitable organizations and is not intended as an exclusive statement of responsibility.

134.05 Actual or potential conflict of interest occurs when an ISGH employee is in a position to make or influence a business decision that may result in personal gain for that employee or for a relative as a result of ISGH business dealings. Personal gain results not only when an ISGH employee or relative has a significant ownership in a firm with which ISGH does business but also when an ISGH employee or relative receives any kickback, bribe, substantial gift or special consideration as a result of any transaction or dealings involving ISGH.

134.06 Actual or potential conflict of interest is deemed to exist when an ISGH employee or his relative has a material financial interest in an entity with which ISGH has business dealings or is serving as a director, officer, agent, partner, associate, trustee, personal or legal representative, receiver, guardian, custodian, conservator or as a consultant.

134.07 For the purpose of this policy a relative is any person who is related to the employee by blood or marriage or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

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134.08 Actual or potential conflict of interest may be deemed to exist when ISGH business dealings with outside firms by ISGH employees result in unusual gains for those firms. Unusual gain refers to bribe, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the outside firm or its employee(s) or both.

134.09 Procedure

- 1.0 Each employee shall be required to sign a statement which affirms that such a person:
 - (a) received a copy of the conflict of interest policy; (b) read and understood the policy; and (c) agrees to comply with the policy.
- 2.0 No presumption of guilt is created by mere existence of a relationship with outside firms. However, if employees have influence on transactions involving purchases, contracts or leases they must disclose the possibility of existence of any actual or potential conflict of interest to his immediate supervisor, manager or supervising officer of ISGH promptly, so that safeguards can be established to protect all parties and ensure that decisions are made in the best interest of ISGH at all times. Failure to comply with this policy will result in termination of employment for cause. It may also result in termination of contract(s) or other transaction(s) which are subject of conflict of interest, including withholding payment of invoices.
- 3.0 Employees should seek clarification from their supervisor, manager or supervising officer of ISGH for any issues not specified in this document.

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EMPLOYMENT

134 Conflict of Interest Policy – Employees

APPENDIX

Acknowledgment of Receipt Form (To be completed by all employees)

I hereby acknowledge that I have received a copy of ISGH #134 Conflict of Interest policy, have read and understood it, and agree to comply with its terms.
I also understand that ISGH is a 501(c) (3) charitable non-profit and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its exempt purposes and not engage in activities and transactions that provide impermissible benefits to individuals or entities.

Signature

Date

Printed Name

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Conflict-of-Interest Disclosure Form

(To be completed when employees in positions of authority are in actual or potential conflict of interest as detailed in #134 ISGH Conflict of Interest Policy)

Please certify below that you either have no actual or possible conflict of interest to report, or describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to an actual or possible conflict of interest between the organization and your personal interests, financial or otherwise:

_____ I have no conflict of interest to report.

_____ I have the following actual or possible conflict(s) of interest to report.

1. Please specify below any actual transactions you are aware of between the organization and any entity or person with which you have a business, investment, or family relationship.
(Attach a supplemental statement if you have additional actual or possible conflicts of interest to disclose.)

2. For the purposes of determining possible future conflicts of interest, please also specify other nonprofit and for-profit boards on which you and/or your spouse sit, any for profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own).

1. _____

2. _____

3. _____

(Attach a supplemental statement if you have additional actual or possible conflicts of interest to disclose)

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____ Date: _____

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

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Annual Disclosure Checklist Form

Part II Please check ONE of the following boxes:

- ☐ My interests and relationships have not changed since my last disclosure of interests.
[Proceed to signature block below. Do not complete the tables.]

OR

- ☐ I hereby disclose or update my interests and relationships that could give rise to a conflict of interest: [Complete the table below. Use additional pages as needed.]

Family Relationships	Names of those presenting a potential conflict of interest
Include spouse/domestic partner, living ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grand-children, and spouses/domestic partners of brothers, sisters, children, grandchildren, and great grandchildren	

Type of interest	Description of interest that could lead to a conflict of interest
Transactions or arrangements with the organization	
Transactions or affiliations with other legal entities	
Substantial business or investment holdings	
Transactions or affiliations with businesses not listed above	

- ☐ I am not aware of any financial interest involving me or a family member that could present a conflict of interest that I have not disclosed either above or in a previous disclosure statement.

Signature

Date

Adopted by the Board of Directors on: 9.9.2020

Revised and Approved by the Board on:

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

Annual Disclosure Checklist Form

Part II Please check ONE of the following boxes:

- ☐ My interests and relationships have not changed since my last disclosure of interests.
[Proceed to signature block below. Do not complete the tables.]

OR

- ☐ I hereby disclose or update my interests and relationships that could give rise to a conflict of interest: [Complete the table below. Use additional pages as needed.]

Family Relationships	Names of those presenting a potential conflict of interest
Include spouse/domestic partner, living ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grand-children, and spouses/domestic partners of brothers, sisters, children, grandchildren, and great grandchildren	

Type of interest	Description of interest that could lead to a conflict of interest
Transactions or arrangements with the organization	
Transactions or affiliations with other legal entities	
Substantial business or investment holdings	
Transactions or affiliations with businesses not listed above	

- ☐ I am not aware of any financial interest involving me or a family member that could present a conflict of interest that I have not disclosed either above or in a previous disclosure statement.

Adopted by the Board on: 9.9.2020

Revised and Approved by the Board on

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYMENT

135 – EMPLOYEE RETIREMENT POLICY

135.1 Purposes:

This policy is designed to set a compulsory retirement age for all employees, and to provide guidance for managers and supervisors on one hand, and the employees on the other, on the applicable processes in the run up to the set employee retirement age, including management of employee requests to work beyond the set retirement age. It is also the objective of this policy to assist development of employment practices and procedures appropriate to encourage retention of older workers and help harness their experience and skills, and demonstrate commitment to value employees of all ages.

135.2 Policy:

- a. The compulsory retirement age for all ISGH employees shall be 67 years. The aim in setting the retirement age is to allow younger workers to progress, motivate through increased prospect of promotion, create balanced age structure in the workforce, and orderly succession. This policy shall be effective 01/01/2021.
- b. Subject to compliance with the conditions and procedures specified herein and without prejudice to other applicable ISGH policies and procedures, employee requests to work longer than the retirement age may be approved for a period up to one year at one time; provided the total maximum period an employee is allowed to work shall not exceed 3 years after the retirement age of 67 years.

135.3 Procedures:

- The Human Resource department (HR) at ISGH Main Center shall notify in writing the employee of his impending retirement date six to twelve months before that date, with copies to his immediate supervisor and department manager for proper planning.
- At a mutually convenient time thereafter, a face to face meeting shall be held with the employee by HR in the presence of his supervisor and department manager to ensure clear understanding of the retirement date and identify potential issues that may arise. The meeting shall also explore the feasibility, subject to agreement, of steps that can be taken in the run up to the retirement date to ease retirement such as flexible working hours, and alternative roles up to the date of retirement.
- Employees scheduled for retirement may request to work longer than the set retirement age. Such employee requests shall be made in writing at least 3 months in

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- advance of the retirement date. The requests shall be considered carefully by their respective immediate supervisors, reviewed by the Department Manager, recommended by Human Resource Department and endorsed by the Executive Body prior to submission to the BOARD for approval.
- c. The employee's overall performance relative to position responsibilities must be evaluated to determine whether approval of the request to work beyond the set retirement age is warranted. Consideration shall also be given to such matters as (a) whether or not the employee is confident of continuing to perform work to the required standard, (b) the feasibility of flexible work hours or alternative roles; (c) impact on severance pay, (d) in case of contract workers, term implications, (e) physical and mental fitness evaluation by a medical doctor, and (f) the higher esteem commanded by older imams and religious scholars than the less experienced ones.
 - d. All officials involved in the review, evaluation and approval process shall ensure that the decision to either accept or refuse the employee's request is sound and objective. They are prohibited from discussing proposed action with the employee until final written approval is accorded.
 - e. The approval process in case of employees and Imams at Islamic Centers shall incorporate recommendation from the Islamic Center COUNCIL by two thirds majority. The BOARD approval in case of requests from employees and Imams at Islamic Centers as well as from employees at ISGH Main Center shall be by a simple majority affirmative vote.
 - f. The "Co-Administrators" of this policy shall prepare a checklist and incorporate as an attachment to this policy and used control and monitor the entire process.

135.4 Implementation:

The Executive Body shall have the ultimate responsibility for implementation of this Policy. To assist the Executive Body, the Comptroller and Operations Director are designated, for the purposes of this Policy, as "Co-Administrators" in charge of day to day administration of this Policy. The Administrators shall report to the Executive Body on any issues, resource constraints, or concerns related to administration of this Policy.

Adopted by the Board of Directors on: 10.14.2020

Revised and approved by the Board of Directors on: 10.14.2020

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200 – SAFETY

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

SAFETY

201 – PRACTICE OF SAFETY

Policy

Each employee is required to comply with all applicable health and safety rules and exercise caution in all work activities.

Procedure

An employee who notices any unsafe condition at the work place must immediately report the incidence to the appropriate supervisor or person in charge of the facility.

Employees who violate safety standards, cause hazardous or dangerous situation, or who fail to report or where appropriate remedy such situations may be subject to disciplinary action up to and including termination of employment.

In case of accident that results in injury, regardless of how insignificant the injury may appear, employees should immediately notify the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance benefits procedures.

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POLICIES & PROCEDURES

SAFETY

202 – PREGNANT EMPLOYEES

Policy

Pregnant employees can continue to work as long as they are able to perform their essential job functions without running the risk of activities or environments that are considered harmful or contraindicated during pregnancy.

Procedure

Pregnant employees must inform the management regarding their pregnancy status as soon as they become aware of their pregnancy.

Supervisors in charge of areas and materials considered harmful or contraindicated during pregnancy will notify the employee about the risk of exposure once employee is known to be pregnant.

An employee who notices a work-related condition or situation that may be potentially harmful for her pregnancy or is contraindicated during the pregnancy should immediately notify the management of this issue for possible corrective action.

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SAFETY

203 – SECURITY INSPECTIONS

Policy

ISGH prohibits possession, transfer, sale or use of illegal drugs, intoxicants, firearms, explosives or any other material or product which are meant to cause harm or injury to life or property.

Procedure

ISGH may provide desks, lockers and other storage devices for the convenience of employees. These items remain sole property of ISGH. Accordingly, the management reserves the right to inspect these as well as any articles found within these storage places at any time either with or without prior notice.

To prevent theft or unauthorized possession of ISGH property or property of other employee's and visitors, ISGH authorized personnel may inspect not only desks and lockers but also persons entering or leaving the premises and any packages or other belongings.

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SAFETY

204 – SMOKING

Policy

Smoking is prohibited inside all ISGH facilities.

Procedure

Smoking or use of intoxicants is not allowed inside any ISGH facility.

Persons in charge of facilities should post “No smoking” signs at appropriate places on the facility.

Smoking may be permitted at specific designation areas at any of the ISGH facilities.

All employees, officers, volunteers and visitors must comply with this policy at all times.

Any person who refuses to comply with this policy will be asked to leave the facility promptly.

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SAFETY

205 – VISITORS

Policy

ISGH welcomes visitors and guests at its facilities provided that:

- a) They are accompanied or hosted by a responsible ISGH person
- b) While at the facility they follow ISGH policies and rules, and
- c) Their visit to ISGH is not for any malicious purposes.

Procedure

For formal visits, visitors and guests or their ISGH host should provide advance information about the purpose of visit, expected number of visitors and their background to the person in-charge of the facility, so that proper arrangements can be made to accommodate the needs of these visitors and guests.

Individual ISGH members and employees may accept or bring visitors and guests to ISGH facilities for short informal visits without prior notification.

During their visit the visitors and guests must remain with their ISGH host or contact and may not venture into non-public areas without prior permission from the person in-charge of the facility.

Visitors and guests may not remove any ISGH property or documents or make copies thereof, without permission from a responsible ISGH person.

When visiting an ISGH facility all visitors and guests must be attired in a modest manner that is suitable for religious facilities and family atmosphere.

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POLICIES & PROCEDURES

SAFETY

206 – WEAPON & DESTRUCTION DEVICES

Policy

No person, except on duty law enforcement officers and authorized security personnel, is allowed to carry any lethal weapons (including licensed concealed weapons) or destruction devices on any ISGH facility.

Procedure

No employee, volunteer, participant, visitor or guest is allowed to carry any lethal weapon, including licensed concealed weapon, or any destructive device on any ISGH facility.

ISGH shall post signs at all ISGH centers stating that carrying of lethal weapons including licensed concealed weapons is prohibited at ISGH facilities.

ISGH officers shall ask any person carrying a lethal weapon or destruction device, except on duty law enforcement officers and authorized security personnel, to leave the premises promptly.

If a person carrying a lethal weapon or destruction device refuses to leave the premises promptly then ISGH official shall report the situation to a respective law enforcement agency and ask them to remove the person from ISGH facility.

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POLICIES & PROCEDURES

SAFETY

207 – MONITORING

Policy

ISGH may monitor any or all of its facilities to ensure safety and security of personnel and property.

Procedure

In conducting security monitoring, ISGH will make all necessary efforts to ensure that security surveillance and monitoring is done in ethical and respectful manner to maintain legitimate privacy rights of its employees, members and guests.

All suspicious activities or individuals and threats of or actual incidents of violence, either direct or indirect, should be reported as soon as possible to the immediate supervisor or management. This includes threats by employees, visitors, vendors, solicitors or a public person.

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POLICIES & PROCEDURES

300 – EMPLOYEE BENEFITS

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYEE BENEFITS

301 – EMPLOYEE BENEFITS

Policy

ISGH provides a range of benefits to its employees. Type and scope of these benefit programs is reviewed and determined by Executive Body on the basis of feasibility.

Procedure

Employees are informed of all available programs and any changes when such changes take place.

Benefit eligibility depends upon a variety of factors, include employee classification and some benefit programs require contribution from participating employee.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYEE BENEFITS

302 – BREAK TIME

Policy

ISGH allows break time to its employees for food and prayers.

Procedure

Each workday, full time employees who work for more than 4 hours are provided a 30-minute break time for food.

However, provision of break time will be dependent on availability of coverage for the work load and the supervisor will adjust the break time schedule to accommodate operational requirements.

To the extent possible, the break time will be provided around middle of the work schedule. Since this time is counted and paid as time worked, employees must not be absent from their workstation beyond the allotted break time.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYEE BENEFITS

303 – HOLIDAYS

Policy

ISGH grants holiday time off to all eligible employees on the holiday listed below:

1. Eid ul Fitr
2. Eid ul Adha
3. Memorial Day
4. Independence Day
5. Labor Day
6. Thanksgiving Day
7. Christmas Day
8. New Year Day

Procedure:

Eligible employees: Regular full-time employees

ISGH will grant paid time off for the above recognized holidays to all eligible employees immediately upon assignment to an eligible employment classification.

An employee who is required to work during any of the above holidays will be allowed to take alternative time off during other working days. Alternative time off will be scheduled in a manner that will minimize any adverse impact on office work, and has to be taken within the same pay period. There will be no cash payment in lieu of holiday time off in case an employee is required to work during any of the above holidays.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYEE BENEFITS

304 – VACATION / PAID TIME-OFF (PTO)

Policy

ISGH allows Paid Time Off as an all-purpose time off benefit for eligible employees to use for any reason including vacation, sickness, and/or personal business.

Procedure

Eligible Employees: All regular full-time employees.

Eligible employees earn two weeks (ten working days) PTO vacation each year of service including probation period. After 10 years of continuous full time ISGH employment, eligible employees will receive an additional one-week PTO each year (total of three weeks). For over 20 years of continuous full time ISGH employment, eligible employees will receive a maximum of four weeks PTO. Vacation PTO can only be cashed out at employment termination.

Eligible employees will be eligible for up to six days Sick Leave per year. Sick leave cannot be accrued, carried forward, or cashed out.

Length of eligible service is calculated based on a benefit year. This is the 12 month period that begins when an employee starts to earn PTO. Length of benefit year may be extended for any significant leave of absence except military leave of absence which has no effect on length of service calculations.

Employees can request use of earned PTO after completing their initial probation period. PTO can be used in minimum increments of half (0.5) day.

PTO is paid at employee's base pay rate at the time of absence. PTO pay rate does not include overtime or any special forms of compensation such as incentives, commissions, bonuses or shift differentials.

Earned PTO that is not used by the end of the benefit year may be carried forward for a maximum of one year. Employees will forfeit any unused earned vacation PTO over two years.

Upon termination of employment, employees will be paid for unused PTO that has been earned through last day of work.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

EMPLOYEE BENEFITS

305 – LEAVE OF ABSENCE

Policy

ISGH allows leave of absence, without pay, to eligible employees who are temporarily unable to work.

Procedure

All permanent employees may request Leave of Absence if they are temporarily unable to work due to:

- Serious health condition or disability.
- Family obligations relating directly to childbirth, adoption, care of children, spouse or parent with a serious health condition. For purpose of this policy serious health conditions or disabilities include inpatient care in a hospital, hospice or residential medical care facility, continuing treatment by a health care provider and temporary disabilities associated with pregnancy, childbirth and related medical conditions.
- Pregnancy related absence.
- Military service in US uniformed services in accordance with Uniformed Services Employment and Reemployment Rights Act.

Request for leave of absence should be made to the supervisors at least 10 work days in advance of the foreseeable events and as soon as possible for unforeseeable events.

For health-related requests, a health care provider's statement must be submitted verifying the need for medical leave and its beginning and expected ending dates. Any changes in this information should be reported promptly. Employee returning from medical leave must submit a health care provider's verification of their fitness to return to work.

Eligible employees are normally granted leave for the period of the disability up to a maximum of 12 weeks within any 12-month period. Any combination of medical leave and family leave may not exceed this maximum limit. If the initial period of approved absence proves insufficient, consideration may be given to a request for an extension. Employees may be requested to first use any accrued paid time off (PTO) before taking unpaid medical leave.

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Employees who sustain work related injuries are eligible for medical leave of absence for the period of disability in accordance with all applicable laws covering occupational disabilities.

An employee who is on Leave of Absence will not accrue any paid time off.

To help in proper work scheduling, whenever possible and applicable, employee on leave of absence should provide ISGH at least two weeks advance notice of the date the employee intends to return to work.

At the end of a leave of absence the employee will be reinstated to the same position, if available, or to an equivalent position for which the employee is qualified. Employees returning from military duty will be placed in the position they would have attained had they remained continuously employed or a comparable position in accordance with USA Uniformed Services Employment and Re-employment Rights Act (USERRA) or its successor regulation and for purposes of determining benefits will be treated as though they were continuously employed.

If any employee on leave of absence fails to return to work on the agreed upon return date then that employee will be considered to have resigned.

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EMPLOYEE BENEFITS

306 – BEREAVEMENT LEAVE

Policy

Bereavement leave of up to 3 days will be normally granted.

Procedure

Eligible employees: Regular full-time employees.

Employees who wish to take time off due to death of an immediate family member should notify their supervisor immediately. For the purpose of this policy employee's immediate family is identified as:

- spouse, parent, child, siblings
- spouse's parents, child, siblings
- child's spouse or children

Bereavement leave is a paid leave benefit.

If necessary, employees may, with their supervisor's approval, utilize any available PTO for additional time off.

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POLICIES & PROCEDURES

EMPLOYEE BENEFITS

307 – JURY DUTY

Policy

ISGH encourages employees to fulfill their civic responsibilities by performing jury duty, when required.

Procedure

Employee should provide a copy of jury duty notice to their immediate supervisor as soon as possible after receiving such notice so that adjustments can be made to accommodate employee's absence.

If employees have been requested to or subpoenaed by ISGH to testify as witness they will receive wages for the entire period of witness duty.

Employee should report for work if and whenever court schedule permits them to do so.

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EMPLOYEE BENEFITS

308 – HEALTHCARE

Policy

ISGH provides healthcare benefits to its employees by subsidizing employee's healthcare related expenses *as required by Federal law*.

Procedure

Eligible employees: Regular full-time employees (those working at least 30 hours per week on a regular position and not on a special task-related and time-constrained assignment)

ISGH will pay eligible employees or on their behalf:

Up to required % of employee health insurance premium.

OR

For those employees not accepting the ISGH-offered Healthcare Insurance Plan, ISGH shall reimburse up to 50%, with a maximum ceiling of \$1000/year, of employee and family medical-dental-lab-prescription actual medicine expenses with payment receipt, provided that such expenses are not covered by external or spousal insurance.

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EMPLOYEE BENEFITS

309 – AUTOMOBILE USAGE EXPENSE

Policy

ISGH shall reimburse employees authorized automobile usage expenses.

Procedure

Eligible employee: All ISGH employees are eligible for reimbursement for authorized automobile usage.

The reimbursement shall be paid at the current per mile automobile expense rate published by IRS (average of business expense and charitable donation rates) plus road tolls incurred.

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POLICIES & PROCEDURES

EMPLOYEE BENEFITS

310 – EDUCATIONAL & TRAINING EXPENSES

Policy

ISGH, at its sole discretion, may provide assistance to any of its employees for educational activities, which ISGH considers beneficial for its business.

Procedure

Eligible employee: Employees who have completed at least 90 calendar days of service including probation period.

ISGH has the sole discretion to determine which educational activity qualifies for employee's educational assistance and each case will be assessed at its own merits.

ISGH does not guarantee that participation in any formal education will entitle the employee to automatic advancement, a different job assignment, or any pay increase.

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400 – RELIGIOUS TEACHER

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POLICIES & PROCEDURES

RELIGIOUS TEACHER

401 – WORK SCHEDULE FOR RTs

Policy

Normal schedule for Religious Teachers is based on at least 40 hours work per week.

Procedure

Religious Teachers are assigned to specific ISGH facilities and they report to the Associate Director for compliance with work schedule.

Unless modified by the respective Associate Director or Executive Body the least normal daily work schedule for RTs is as follows:

Activity	Hours	
	Per Day	Per Week
Leading at least three congregational prayers	2.0	12.0
Preparing for and leading Friday Prayers		2.0
From Asr to Isha Children and Adult education including teaching Quran recitation, Islamic knowledge and religious education sessions for adults.	3.0	18.0
Sunday school, Dar-ul Arqam,		4.0
Other activities (research, lecture, meeting, seminar)		4.0
TOTAL	5.0	40.0

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If a facility wishes to modify the above schedule for any RT then it must submit the proposed modified work schedule to the respective Zonal Executive Committee for approval.

Zonal Director, Associate Director or their designee will be responsible for implementation of the approved work schedule at their respective facilities.

Issues regarding punctuality and compliance with the approved work schedule shall be resolved by the Zonal Executive Committee.

When any issue relating to RT compliance with ISGH policies and procedures (punctuality, performance, community interactions etc.) is brought to the attention of Zonal Executive Committee, it will consult with Religious & Ulema Committee and initiate an appropriate corrective action and/or submit its written report and recommendation on the matter to Executive Body for necessary action.

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POLICIES & PROCEDURES

RELIGIOUS TEACHER

402 – ASSIGNMENT TO ISGH SUBSIDIARIES OR AFFILIATES

Policy

In keeping with the Religious Teachers qualifications and employment agreement, the respective Associate Director may assign any of the Religious Teachers to participate in any of the programs that are run by a subsidiary or affiliate of ISGH.

Procedure

Associate Director may assign any of its Religious Teachers to participate in any of the programs run by a subsidiary or affiliate of ISGH.

If a Religious Teacher is assigned to a subsidiary project and the total work hours exceed ISGH general work hour guidelines then the subsidiary and respective Associate Director shall work out a formula to compensate the RT for additional work.

For the work performed for an ISGH subsidiary/affiliate, the Religious Teacher will report directly to the supervisor of the respective activity.

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POLICIES & PROCEDURES

RELIGIOUS TEACHER

403 – MINIMUM PERFORMANCE

Policy

All Religious Teacher must meet or exceed minimum performance criteria relating to their assigned duties.

Procedure

The main function of ISGH Religious Teachers is teaching Islamic knowledge to children as well as adults.

Except for occasional unavoidable circumstances, RTs must be punctual in reporting to their assigned facility and remain available on site for the entire duration of their daily work schedule. Consistent tardiness or absence will be a cause for corrective action.

Religious Teachers should maintain record of their daily teaching sessions. This record can be detailed with information about individual attendees specially children (name, age, time and hours of attendance, subjects taught) or a summary statement, usually for adults sessions, listing total number of attendees, topics of discussion and time and duration of the activity.

A consistent disinterest of the congregation in RTs educational sessions is cause for concern.

During the hours of the daily assignment (Asr through Isha), RTs are expected to teach children and adults correct recitation of Quran, Tafseer, Hadith and basic Fiqh of usual daily issue regarding worship and dealings.

When assigned to Weekend school or Dar ul Arqam schools, RTs will teach classes according to the established syllabus of the school.

RT assigned to a specific Islamic Center is expected to attend the regular Council meeting as a resource and observer, and RT Chairman of Ulema Committee is expected to attend regular Shura meetings in similar capacity.

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RELIGIOUS TEACHER

404 – EVALUATION

Policy

Religious Teachers are evaluated on the basis of academic qualifications, skills and productivity.

Procedure

For the purpose of appointment, salary and employment benefits, Religious Teachers are evaluated on the basis of the following criteria:

- **ACADEMIC QUALIFICATIONS** – Hifz Quran, specialization in specific fields of Islamic knowledge (e.g. Fiqh, Hadith, Qirat, History), additional certificate or degree of higher education in non-religious academic fields etc.
- **SKILLS** – Language expertise, Communications skills, Educational skills, Social achievements, Public Relations expertise or any other skill which enhances RT's performance relating to his duties and assignments.
- **PRODUCTIVITY** – Quantifiable outcome of RT's performance.

After initial appointment, RT's productivity and ability for smooth interaction with the community becomes the major factor that will influence ISGH decisions relating to RT's retention and compensation.

RT's productivity will be measured on the basis of:

- Number of students attending RT's educational sessions
- Any positive or negative trend of the number of persons attending such sessions
- Proof of RT's outreach efforts relating to Muslim and non-Muslim population
- Regional, national or international recognitions or awards
- Research and publications
- Initiatives for solving community related issues

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500 – ADMINISTRATION

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ADMINISTRATION

501 - INDEMNIFICATION – DIRECTORS, OFFICERS AND EMPLOYEES

501.1 Purpose:

- (1) Establish and document policy and procedures relating to indemnification of the board members, officers, and employees, and
- (2) Demonstrate commitment to management of risk and compliance with the laws.

501.2 Policy:

- (1) ISGH shall, to the extent legally permissible, indemnify and defend its directors and officers (including Associated Directors and other elected officials) during the term of their office or at any time thereafter, from and against legal liability in connection with or resulting from any legal action brought against any of them for any action that constitute carrying out the duties and responsibilities of his or her office, subject however to exceptions set forth below.

ISGH shall, to the extent legally permissible, indemnify and defend its employees from and against legal liability in connection with or resulting from any action brought against any of them for an act or omission while performing his or her duties related to conduct of ISGH business or for an act or omission during and within the scope of his or her employment, subject however to exceptions set forth below.

- (2) The indemnification herein does not apply to any liability arising from the ownership, use, operation, maintenance, supervision, or loading and unloading of an automobile, truck or other motor-driven equipment (not owned by ISGH) for which a license or insurance is required under Texas Motor Vehicle Safety Responsibility Act. With respect to operation or use of ISGH-owned vehicles, ISGH shall procure and maintain auto insurance coverage required pursuant to Texas Motor Vehicle Safety Responsibility Act.
- (3) No indemnification shall be provided to any person identified in paragraph 501.2(1) who is finally adjudicated in any proceeding as liable to ISGH or is liable for receiving improper profit, remuneration or benefit because of (a) willful or intentional misconduct in the performance of his or her duty to ISGH, or (b) breach of his or her duty of loyalty owed to ISGH, or (c) an act or omission not committed in good faith that constitutes a breach of duty owed by him or her to ISGH.
- (4) No indemnification shall be provided for any person identified in paragraph 501.2(1) herein above with respect to any matter as to which he or she has been finally adjudicated

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in any proceeding as liable for any dishonest fraudulent act or omission, or any criminal act or omission.

- (5) The indemnification herein does not apply to any person identified in paragraph 501.2(1) herein above with respect to any matter as to which he or she is determined to have acted or omitted to have acted in willful violation of ISGH Constitution, Bylaws, policies and procedures. Such determination shall be made by the Board with a majority vote of a quorum of ISGH directors who are disinterested and independent, regardless whether such disinterested and independent directors constitute a quorum.
- (6) A person indemnified under this policy shall assist, cooperate and provide promptly all information within his or her power as required for the defense of any claim, suit or action and also any and all information required to help in a determination of indemnification.
- (7) A person indemnified under this policy shall not settle any claim, suit or action without first obtaining written consent of ISGH, and, where applicable, its insurers. ISGH and its' insurers will not be liable for any amounts paid, agreed to be paid or obligation assumed by such a person in settlement of any claim, suit or action where prior written consent of ISGH and its insurers was not obtained.
- (8) Any compromise or settlement payment related to the indemnification shall be subject to approval of the Board by a majority vote of a quorum of ISGH directors who were not at that time parties to the claim, suit or proceeding; and, where applicable, the consent of the insurance company. If and when any payment is proposed by ISGH or its insurers' on its behalf to settle the claim, suit or action, a person indemnified under this policy shall not withhold consent to such settlement and to subrogation of rights.

501.3 Procedure

- (1) ISGH shall obtain commercial liability insurance coverage to cover potential liability risk to ISGH from protection afforded under this indemnification. ISGH may select one or more insurers with reliable reputation, and will, among other considerations, weigh the costs of obtaining said insurance coverage.
- (2) Whenever an individual indemnified under this policy is threatened or becomes aware of a threatened, pending or completed action, suit or proceeding in which he or she may become involved by reason of his or her service or capacity as an ISGH director, officer, or employee, he or she shall promptly notify the Comptroller or other designated ISGH official. As soon as practical, the matter should be reported to the Board of Directors and ISGH legal counsel.

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- (3) The Comptroller or other designated ISGH official shall also provide written notification to ISGH insurers in accordance with the terms of its liability insurance coverage about any potential claim and coordinate with them as required. The insurer will not only indemnify but, if obligated under the coverage, assume, at its own expense, the defense of ISGH and the persons indemnified herein, by a counsel of the insurer's choice.
- (4) On being notified of an impending action, suit or claim, ISGH insurer may at its own expense, participate in the defense of any action, suit or claim and may assume the defense against action, suit or claim using legal counsel. The insurer, subject to the terms of its insurance coverage, may have the right and duty to defend ISGH and the individuals indemnified herein. However, under coverage provided by certain insurers, ISGH may initially assume legal defense and thereafter have the option to either turn over the defense to the insurer, or continue the defense and submit an insurance claim to recover the costs, expenses, fees, and other payments. ISGH shall proceed accordingly.
- (5) In accordance with ISGH obligations under the commercial liability insurance coverage, ISGH and the individuals indemnified herein shall assist and cooperate with the insurer including in the matter of settlement and subrogation of rights to the insurer.
- (6) If a person indemnified herein employs or continues to employ its own legal counsel, any and all fees or expenses incurred by him or her subsequent to the assumption of defense by ISGH or its insurer, will be his or her sole responsibility. Neither ISGH nor any person indemnified herein shall voluntarily make any payment, assume any obligation, or incur any expense other than first aid without the consent of the insurer.
- (7) In the absence of or in addition to procuring and maintaining commercial liability insurance coverage, the Board may establish a dedicated fund titled, "Legal Defense Fund" for the benefit of persons indemnified under this policy, with contributions from all ISGH Islamic Centers to cover legal costs, fees, expenses, settlements and other payments related to the defense that may not be covered fully by insurance.
- (8) ISGH shall, in the absence of commercial liability insurance coverage, assume the indemnification and defense of claims or actions brought against it and/or individuals indemnified herein in consultation with its legal counsel and at its expense.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 9.23.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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502 – DOCUMENT RETENTION AND DESTRUCTION POLICY

502.01 Purposes and Objectives:

This policy is designed to provide guidelines for: (a) retention and maintenance of documents necessary for the proper functioning of ISGH and to comply with applicable legal requirements; (b) destruction of documents which are no longer needed for operations or required by law; and (c) guidance for the ISGH Board members, Associate Directors, staff and other constituencies with respect to their responsibilities concerning document retention and destruction. It is also intended to help prevent accidental or innocent destruction of documents in the ordinary course of business, to promote good housekeeping, and to help manage cost of maintaining records.

502.02 General:

1. Documents and records created or generated by ISGH staff and elected officials shall be subject to retention and destruction pursuant to this Policy and the Retention Schedule below. This policy applies to all documents and records (hereafter referred as “documents”) both in hard copy and electronic media.
2. Retained documents should be saved in a format that preserves the original attributes of the document when it is important to do so. Retained documents should be stored in a safe, secure and accessible manner. Use fire-proof filing cabinets.
3. Retained electronic documents (pdf, text or other electronic format) may be printed and stored in hard copy and/or may be archived electronically with regular backup and recovery methods in place.
4. Retained documents in hard copy or paper format should be destroyed in accordance with this Policy Schedule using cross-cutting shredders and disposed properly.
5. Destruction of documents subject to a legal hold, addressed in Paragraph 502.04 below, shall be immediately suspended until the legal hold is amended or rescinded. Compliance of the legal hold, as described in Paragraph 502.05, is mandatory

502.03 Implementation:

The Executive Body shall have the ultimate responsibility for implementation of this Policy. To assist the Executive Body, the Comptroller and Operations Director are

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designated, for the purposes of this Policy, as “Co-Administrators” in charge of day to day administration of this Policy. The Administrators shall supervise and coordinate retention and destruction of documents pursuant to this Policy and the Retention Schedule below. The Administrators shall be responsible for documenting the action taken to maintain and/or destroy the documents, and for retaining the documents. The Administrators shall report to the Executive Body on any issues, resource constraints, or concerns related to administration of this Policy.

1. The Executive Body, on the recommendation of the Administrators, may modify the Document Retention Schedule from time to time as necessary to comply with law and/or include additional or revised document categories.
2. ISGH staff and elected officials shall be familiar with this Policy, act in accordance with it and assist the Administrators, when requested, in administering it. It is also the responsibility of elected officials and other volunteers to return, upon serving out their term or promptly upon demand, specifically identified ISGH documents, if an elected official or a volunteer still retains such ISGH documents, as further described in # 509 Return of Records and Property Policy.

502.04 Legal Holds, Suspension of Document Destruction:

The Board of Directors, the Executive Body, the Administrators shall, upon becoming aware that litigation, government audit or government investigation or similar proceeding against ISGH has been instituted or is reasonably likely, promptly issue legal holds to immediately suspend destruction of documents. Such legal holds shall be in writing and communicated to all affected constituencies. Thereafter, legal holds shall be amended or rescinded only after conferring with legal counsel. If any staff member, board member or associate director becomes aware that litigation, a government audit or a government investigation has been instituted, or is reasonably anticipated or contemplated and they are not sure whether the Administrators are aware of it, they shall make one of the Administrators aware of it.

502.05 Compliance:

Failure to comply with this Policy, including, particularly disobeying any destruction stoppage order could lead to disciplinary action including possible termination of employment. Further, failure to comply could result in possible civil or criminal sanctions. Sarbanes-Oxley Act, Section 802 imposes criminal liability, (with fines and/or imprisonment for not more than 20 years), upon whomever “knowingly alters, destroys, mutilates, conceals, covers up, falsifies or makes a false entry in any record, document or tangible object with the intent to impede, obstruct, or influence a federal investigation or proper administration of any federal matter”.

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502.05 Review:

The Executive Body shall periodically review this policy and its' compliance with the legal counsel and independent outside auditors of ISGH, and report to the Board of Directors.

502.06 Record Retention Schedule:

The following schedule specifies the documents with the record retention period indicated against them for which they must be maintained.

Legal structure of ISGH	
1. Articles of Incorporation and any amendments	Permanently
2. Annual Tax filing with the Secretary of State	Permanently
3. ISGH Bylaws and all amendments	Permanently
4. Endowment Fund Bylaws and any amendments	Permanently
5. All IRS documents recognizing ISGH's tax exempt status including 25 Feb 2015 confirmation letter, Form 1023 submittal, and Employer Social Security and Medicare taxes waiver (Form 8274).	Permanently Permanently
6. Any EIN filings for subsidiaries on behalf of ISGH, Licenses and Permits, and Corporate Filings	
Board and Board Committee membership, decisions and activities	
1. Minutes of Board and standing committee meetings	Permanently
2. Financial statements and budgets approved by the Board or any committee of the Board	Permanently
3. List of board members, contact information, and their terms	Permanently
4. Periodic reviews of Board effectiveness conducted by the Board, a committee of the board, a consultant, or management	7 years
5. Board resolutions, including all financial approvals, should be maintained outside of meeting minutes	Permanently
6. Annual Financial Budgets	7 years

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Membership, membership votes and other activities related to involvement of members in the governance of ISGH	
1. List of nonprofit members, dates of membership, basic description of the member, and contact information	Permanently
2. Minutes of annual or special membership meetings	Permanently
3. Notices sent to membership related to governance functions	Permanently
4. Record of attendance at quorums	Permanently
5. Activities of voting members under the bylaws, including requests for governance actions	Permanently
6. Record of membership fees paid by each nonprofit member	Permanently
Standing Committees	
1. List of all active standing committees	Permanently
2. Records of all committees dissolved	Permanently
ISGH's policies -- both board and administrative policies	
1. Board policies, including record of effective dates, amendments and revisions (Policies and Procedures Manual)	Permanently
2. Administrative policies, including record of effective dates, amendments and revisions.	4 years after last effective date
Documents that demonstrate effective pursuit of ISGH's mission, evaluate program success and determine whether the organization is achieving desired results	
1. Strategic planning documents approved by the Board	15 years after end of effective period
2. Board, board committee, management reviews or evaluations of ISGH projects	15 years
3. Construction Budgets & Reports on core ISGH projects	15 years
4. Program files on ISGH programs and funds	For major projects involving more than \$5,000 during any fiscal year, documents will be retained through the term of the project and an additional 5 years, unless fund requirements state otherwise; or the Board decides otherwise.

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Financial statements, budgets, tax returns, and important supporting information.	
1. Federal and state annual tax returns and any amendments	Permanently
2. Business records that support federal and state annual returns	7 years
3. Financial reviews by outside CPAs or audited financial statements of ISGH and General Ledger	Permanently
4. Documents that establish ISGH's sources of receipts for tax and other purposes, Accounts Receivables, Payables, Bank Stmts. Note: All other significant documents related to the budget and financial approvals and activities should be part of the minutes along with annual financial updates on a PDF document of the Finance Department and/or the Board.	7 years
Donations and Contributions	
1. Records of all donations, names and contact information for donor, any limitations on use, and disbursements	Permanently
Property and Legal	
1. Property deeds, purchase/sale agreements, property tax, Trademarks and Copyrights.	Permanent
2. Legal matters – lawsuits and other legal processes involving ISGH or any investigations. (** Consult Legal Counsel to determine the retention period of particular documents)	7 years**
Other	
1. Personnel and employment records	7 years after termination
2. Contracts or other documents creating legal obligations or potential legal liabilities, including insurance contracts, vendor contracts, and personal services contracts, leases and other property related contracts.	7 years after termination

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E-Mail to and from ISGH, Electronically stored documents	
1. Emails relating to a particular document specified above in this Schedule (to be retained in hard copy with the document to which they relate).	Same period as the document specified in the Schedule above to which they relate to.
2. Emails not included in category 1 above.	1 year
3. Electronically stored documents (in pdf, text, or other electronic format) relating to a particular document specified above in this Schedule.	Same period as the document specified in the Schedule above to which they relate to.
4. Electronically stored documents not included in category 3 above	2 years

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 9.9.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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ADMINISTRATION

506 – POLICY ON CONFIDENTIAL INFORMATION

506.1 Purpose:

1. Establish and document policy and procedures regarding identifying and handling of ISGH and third party confidential information, and
2. Demonstrate commitment to protect and maintain confidentiality of confidential information, and compliance with applicable laws, rules, and the Bylaws.

506.2 Policy:

1. For the purposes of this policy, Confidential Information is defined, as information that is not commonly known outside ISGH or is protected by law, and which is disclosed to an ISGH employee or an elected official (including director, officer, elected official or volunteer) or is known to him as a consequence of the his employment with ISGH or in the course of discharging his duties and responsibilities associated with his position or service at ISGH.
2. Confidential Information which may be in written documents or in electronic data shall include Financial Information; Social Security Numbers; Payroll and Personnel Records; Health Information; Credit Card Information, Passwords and IT-related information; Member Information & Lists; Self-Restricted Personal Data of members, employees and officers.
3. Elected ISGH officials and volunteers during and after their term or service shall hold Confidential Information in trust and confidence. Likewise, during employment and after the termination of employment, ISGH employees shall hold Confidential Information in trust and confidence. They shall only use, store, or disclose it as appropriate in the performance of their duties for ISGH.
4. ISGH elected officials, employees and volunteers authorized to handle Confidential Information under this policy shall comply with all applicable state and federal laws and policies.

506.3 Procedure

1. Access and use of Confidential Information shall be restricted to only those that have a legitimate business need, are authorized and have signed non-disclosure agreement (see Exhibit-1) shall be allowed to view the information. Such authorizations shall be issued in writing and shall be issued by the Executive Body. The authorizations shall specify the areas or types of information allowed for access and use.

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2. Access to computer systems containing Confidential Information shall be restricted to those that are under an obligation to keep the information confidential. Logins, user names and passwords shall not be shared with others. Confidential Information shall be stored and conveyed using secure communication systems.
3. Records or other materials containing Confidential Information shall not be removed from ISGH premises by any authorized person under this policy unless it is essential in order to perform his or her duties for ISGH. Approval from his or her supervisor may be necessary in such cases. When working outside ISGH premises, authorized persons shall take steps to ensure that the Confidential Information is secure and is protected from theft or disclosure to others.
4. Distribution of Confidential Information shall be restricted to only those ISGH employees and elected officials who have a legitimate business need to know it and are properly authorized and have signed non-disclosure agreement.
5. Additional requirements applicable to access and distribution of information of members are addressed under # 705 Policy on Membership Information.
6. ISGH elected officials, volunteers or employees shall not seek to obtain Confidential Information relating to any matter which is outside the scope of their duties and responsibilities for ISGH.
7. With respect to third party confidential information, ISGH employees and elected officials shall avoid receiving it unless such it is covered a by non-disclosure agreement, or an agreement waiving the disclosing party's rights. Disclosure of third party confidential information to another third party shall be as per terms of agreement and on advice of legal counsel. Use of third party confidential information obtained through inappropriate means is prohibited.
8. If an authorized person under this policy has any question relating to appropriate use or disclosure of Confidential Information, he or she shall consult, as appropriate, with his or her supervisor, manager, director or a member of the Executive Body. He or she shall promptly report any known violation of this Confidential Information policy either by himself or by others. Violation of this confidentiality policy may be grounds for disciplinary action up to and including termination.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 10.14.2020

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Exhibit-1

ISLAMIC SOCIETY OF GREATER HOUSTON

Confidentiality Agreement

1. In the performance of my duties as _____ of the Islamic Society of Greater Houston (ISGH), I may gain access to sensitive or confidential information (*including but not limited to Financial Information; Social Security Numbers; Payroll, Personnel Records; Health Information; Self-Restricted Personal Data; Credit Card Information, Passwords and IT-related information; and Members Information), hereinafter referred to as “Confidential Information” that may be protected by ISGH policies, federal or state law. I understand that unauthorized access, use and improper disclosure of Confidential Information can adversely impact ISGH, its’ employees and members.
2. I shall use the Confidential Information solely in performing duties of my position and for ISGH purposes only. I shall not use it, either in whole or in part, for any unlawful purpose.
3. Other than what is required in regular performance of my duties and responsibilities as _____, I shall not copy, reproduce, create derivative works, alter or delete Confidential Information. I shall immediately report to my supervisor/manager/director any unauthorized use, duplication, or disclosure of Confidential Information by myself or others.
4. I shall not display, divulge, publish, distribute, transmit, broadcast, or circulate to anyone or for any purpose without prior written approval of ISGH officials designated in the policy.
5. I understand that any failure to adhere to one or more of the above listed conditions will subject me to disciplinary action that may result in disciplinary action including termination of employment or my removal as _____, expulsion from ISGH Membership, and civil and criminal legal sanctions.
6. I acknowledge that I have read, understood and agree to be bound by the terms and conditions of this Confidentiality Agreement. These obligations shall survive the termination of the Agreement.

Date: _____
(Name & Signature)

Date: _____ Witness: _____
(Name & Signature)

*retain applicable information and delete others.

ISLAMIC SOCIETY OF GREATER HOUSTON

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503 – CONTRACTS

Policy

503.01 No employee is allowed to make any verbal or written commitment or sign any service or supply contract on behalf of ISGH without prior approval from ISGH Management.

503.02 No elected officer or volunteer of ISGH is allowed to make any verbal or written commitment or sign any service or supply contract that is over their respective administrative and financial authority limits, on behalf of ISGH without prior approval from Executive Body or the Shura in accordance with their respective authorities.

503.03 No local construction committee is authorized to unilaterally approve work contracts.

Procedure

ISGH Management: Executive Body members, Zonal Directors and Associate Directors

A member of ISGH management may, within their area of jurisdiction and financial authority limits, authorize an employee to sign a service or supply contract on behalf of ISGH. All other agreements and contracts must be approved by the Board/Shura or Executive Body as the case may be before such agreements/contracts are executed on behalf of ISGH.

Original contract or copies of such contracts must be maintained for the, longer of, duration of the contract or requirements of the governing law.

The person signing the contract must make sure that the original contract or copy of the contract is kept with the respective facility/project records and when appropriate the original document or copy thereof is provided to the Main Office for record keeping and any necessary action.

Central Construction Committee shall review and approve all construction work contracts. No local construction committee is authorized to unilaterally approve work contracts. All Construction contracts that exceed \$10,000 require signature of ISGH President or designee.

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504 – LEGAL DOCUMENTS AND INQUIRIES

Policy

Unless instructed by a member of Executive Body, no employee may take any action with respect to or provide information for or on behalf of ISGH to any outside entity, attorney, news media or government agencies, concerning any legal documents.

Procedure

Upon receipt of any legal documents or inquiries e.g. complaints, summons, request for production of documents, interrogatories, affidavits etc. the Office must document date and time of receipt of such document or inquiry.

When a legal document is served or there is an attempt to serve such document the person receiving such document or information must immediately inform the President, any concerned Executive Body member and any Majlis Al-Shura member who is concerned with the matter.

After notifying the management, Office must document date, time and name of the person(s) who have been notified and follow through on the directions given by them.

ISLAMIC SOCIETY OF GREATER HOUSTON

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ADMINISTRATION

505 – ISGH DATABASE

Policy

No one is authorized to use ISGH Database (including financial data, client and supplier information, employee information, membership lists or personal information, census and survey results etc.) for any purpose other than ISGH related business.

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ADMINISTRATION

506 – POLICY ON CONFIDENTIAL INFORMATION

506.1 Purpose:

1. Establish and document policy and procedures regarding identifying and handling of ISGH and third party confidential information, and
2. Demonstrate commitment to protect and maintain confidentiality of confidential information, and compliance with applicable laws, rules, and the Bylaws.

506.2 Policy:

5. For the purposes of this policy, Confidential Information is defined, as information that is not commonly known outside ISGH or is protected by law, and which is disclosed to an ISGH employee or an elected official (including director, officer, elected official or volunteer) or is known to him as a consequence of the his employment with ISGH or in the course of discharging his duties and responsibilities associated with his position or service at ISGH.
6. Confidential Information which may be in written documents or in electronic data shall include Financial Information; Social Security Numbers; Payroll and Personnel Records; Health Information; Credit Card Information, Passwords and IT-related information; Member Information & Lists; Self-Restricted Personal Data of members, employees and officers.
7. Elected ISGH officials and volunteers during and after their term or service shall hold Confidential Information in trust and confidence. Likewise, during employment and after the termination of employment, ISGH employees shall hold Confidential Information in trust and confidence. They shall only use, store, or disclose it as appropriate in the performance of their duties for ISGH.
8. ISGH elected officials, employees and volunteers authorized to handle Confidential Information under this policy shall comply with all applicable state and federal laws and policies.

506.3 Procedure

9. Access and use of Confidential Information shall be restricted to only those that have a legitimate business need, are authorized and have signed non-disclosure agreement (see Exhibit-1) shall be allowed to view the information. Such authorizations shall be issued in writing and shall be issued by the Executive Body. The authorizations shall specify the areas or types of information allowed for access and use.

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10. Access to computer systems containing Confidential Information shall be restricted to those that are under an obligation to keep the information confidential. Logins, user names and passwords shall not be shared with others. Confidential Information shall be stored and conveyed using secure communication systems.
11. Records or other materials containing Confidential Information shall not be removed from ISGH premises by any authorized person under this policy unless it is essential in order to perform his or her duties for ISGH. Approval from his or her supervisor may be necessary in such cases. When working outside ISGH premises, authorized persons shall take steps to ensure that the Confidential Information is secure and is protected from theft or disclosure to others.
12. Distribution of Confidential Information shall be restricted to only those ISGH employees and elected officials who have a legitimate business need to know it and are properly authorized and have signed non-disclosure agreement.
13. Additional requirements applicable to access and distribution of information of members are addressed under # 705 Policy on Membership Information.
14. ISGH elected officials, volunteers or employees shall not seek to obtain Confidential Information relating to any matter which is outside the scope of their duties and responsibilities for ISGH.
15. With respect to third party confidential information, ISGH employees and elected officials shall avoid receiving it unless such it is covered a by non-disclosure agreement, or an agreement waiving the disclosing party's rights. Disclosure of third party confidential information to another third party shall be as per terms of agreement and on advice of legal counsel. Use of third party confidential information obtained through inappropriate means is prohibited.
16. If an authorized person under this policy has any question relating to appropriate use or disclosure of Confidential Information, he or she shall consult, as appropriate, with his or her supervisor, manager, director or a member of the Executive Body. He or she shall promptly report any known violation of this Confidential Information policy either by himself or by others. Violation of this confidentiality policy may be grounds for disciplinary action up to and including termination.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 10.14.2020

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Exhibit-1

ISLAMIC SOCIETY OF GREATER HOUSTON

Confidentiality Agreement

7. In the performance of my duties as _____ of the Islamic Society of Greater Houston (ISGH), I may gain access to sensitive or confidential information (*including but not limited to Financial Information; Social Security Numbers; Payroll, Personnel Records; Health Information; Self-Restricted Personal Data; Credit Card Information, Passwords and IT-related information; and Members Information), hereinafter referred to as “Confidential Information” that may be protected by ISGH policies, federal or state law. I understand that unauthorized access, use and improper disclosure of Confidential Information can adversely impact ISGH, its’ employees and members.
8. I shall use the Confidential Information solely in performing duties of my position and for ISGH purposes only. I shall not use it, either in whole or in part, for any unlawful purpose.
9. Other than what is required in regular performance of my duties and responsibilities as _____, I shall not copy, reproduce, create derivative works, alter or delete Confidential Information. I shall immediately report to my supervisor/manager/director any unauthorized use, duplication, or disclosure of Confidential Information by myself or others.
10. I shall not display, divulge, publish, distribute, transmit, broadcast, or circulate to anyone or for any purpose without prior written approval of ISGH officials designated in the policy.
11. I understand that any failure to adhere to one or more of the above listed conditions will subject me to disciplinary action that may result in disciplinary action including termination of employment or my removal as _____, expulsion from ISGH Membership, and civil and criminal legal sanctions.
12. I acknowledge that I have read, understood and agree to be bound by the terms and conditions of this Confidentiality Agreement. These obligations shall survive the termination of the Agreement.

Date: _____
(Name & Signature)

Date: _____ Witness: _____
(Name & Signature)

*retain applicable information and delete others.

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507 – ACCESSIBILITY OF OFFICE RECORDS

Policy

All Majlis Al-Shura members are entitled to review all office records.

Procedure:

Shura members may access any and all office records related to their area of jurisdiction.

A Shura member may review personnel files of an employee or volunteer after submitting a written request to the General Secretary documenting the official need for such information and provided that no documents are copied or removed from the premises.

If a Shura member wishes to review documents or requests information regarding an area that is not under his jurisdiction, then the Office will first notify the President or General Secretary or the Shura member who has jurisdiction over such document/information and then will make the requested item available to the requesting Shura member.

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508 – ATTENDANCE AT BOARD, EB/ADs, and ZEC MEETINGS

Policy

508.01 Only eligible voting members of ISGH and invited guests are allowed to attend regularly scheduled ISGH Shura meetings which are required attendance for all Shura members.

508.02 Associate Directors are required to attend regularly scheduled EB-AD's meetings.

508.03 Zonal Executive Committee meetings shall be regularly scheduled at which attendance of Zonal Director and Associate Directors is required.

Procedure

The ISGH Shura meetings are held to conduct ISGH business and are therefore of mandatory attendance by Shura members; only eligible voting members of ISGH and invited guests may attend the regularly scheduled Shura meetings. General public and persons who are not eligible voting member of ISGH are not authorized to attend these Board meetings.

To ensure effective communications between the Executive Body and Islamic Centers, regular meetings of Executive Body with Associate Directors shall be scheduled. EB members and ADs are required to attend these regularly scheduled meetings.

There shall be regularly scheduled meeting of the Zonal Executive Committee for each zone. At all such meetings, the respective Zonal Director and Associate Directors of that zone are required to attend that meeting.

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509 – RETURN OF RECORDS AND PROPERTY

Policy

Persons in possession of ISGH official documents and any other property must return all such items to ISGH on demand or within 60 days after the end of their assignment or office term.

Procedure

ISGH official documents are ISGH property. Ordinarily all such documents, equipment and any other ISGH property must remain at the respective ISGH designated facility.

Any ISGH officer, employee, contractor or volunteer who is in possession of any such document or property must return all such items to the Main Office or the respective facility on demand or within 60 days from the end of their office term or assignment.

For the purpose of this policy ISGH officer means all elected office holders, council and committee members and volunteers assigned to specific projects.

In individual cases, Majlis Al-Shura, by a majority vote, may extend the period for return of documents and property or exempt an individual from this policy.

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510 – NIKAH (MARRIAGE CEREMONY)

Policy

Nikah (Marriage) ceremonies performed by ISGH employees or at any of the ISGH facilities must comply with all Islamic Jurisprudence (Shariah) laws and applicable government laws.

Procedures

Parties wishing to hold marriage ceremony at an ISGH facility and ISGH employees who perform the Nikah (marriage) ceremony must conduct the ceremony in compliance with all applicable Islamic Jurisprudence laws and local civil laws.

Before commencement of any such marriage ceremony, concerned parties must provide all necessary documents, including a valid marriage license from appropriate authorities, declaration of pertinent information about bride and bridegroom and identification information of the required marriage witnesses, to the ISGH Main Office or to the person who performs the Nikah,

It is not allowed to hold a marriage ceremony at any ISGH facilities if:

- Islamic Jurisprudence (Shariah) prohibits such a Nikah, or
- Required documentation/information is not complete, or
- The marriage is in conflict with applicable local laws.

After completion of marriage ceremony, original marriage license and all related forms and documents must be submitted to ISGH Main office, in a timely manner.

Main Office will validate the Nikah documents and then will return appropriate documents back to the concerned parties for their follow up and records.

There will be no charge if Nikah is performed at the Main Center or at the IC where that RT is the resident RT. If Nikah is performed at a personal location requiring travel by the RT, then a maximum charge of \$150 per occurrence will be allowed if the respective marriage parties agree.

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511 – BUSINESS INSURANCE

Policy

ISGH shall, at all times, maintain adequate business insurance coverage (liability, property loss etc.) to protect itself from catastrophic losses.

Procedures

ISGH Executive Body will obtain competitive business insurance quotes from reputable sources and will purchase adequate insurance coverage to protect ISGH from any catastrophic losses and third-party claims.

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512 – USE OF INDEPENDENT CONTRACTORS TO CONDUCT LECTURES ON ISLAMIC LEARNING

Policy

Prior to contracting with any independent contractor to Conduct Lectures on Islamic Learning, all requests for such use need to be submitted to the EB for approval through the Zonal Director.

Procedures

Although there is considerable leeway provided to the Zonal Directors and Associate Directors in the use of independent contractors for non-religious functions at the Islamic Centers, prior to contracting with any independent contractor to Conduct Lectures on Islamic Learning, all requests for such use need to be submitted to the EB through the Zonal Director specifying the number of hours that the contractor will work, the scope of the specific functions being considered, and the financial compensation that is contemplated. The EB shall conduct due diligence and provide an opinion on whether such a contractual arrangement is in the best interests of ISGH, and provide approval, if warranted.

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513 – FINANCE COMMITTEE

DATE INITIALLY APPROVED: 5/18/2019
DATE LAST UPDATED:

Policy

Pursuant to Bylaws, Article VIII Committees, Section 1, this document outlines the purpose and objective of the Standing Committee for Finance at Board level. The Committee is advisory in its nature and does not have the authority of the Board.

Purposes and Objectives

1. The primary responsibility of the Finance Committee is to monitor and guide the preparation of annual budget prior its presentation to the Board and ensure that it is consistent with the strategic plan.
2. It shall assist the Board in fulfilling its fiduciary responsibilities by recommending to the Board financial accounting policies and reporting practices, and a system of internal financial controls and compliance with laws and regulations.
3. At the Board's formal request, it shall receive, investigate when necessary, and cause response to be made to inquiries by any member or employee of ISGH concerning ISGH financial operations.

Composition

The Committee will be composed of at least two members and a Chairperson. The Treasurer shall nominate all members and designate the Chairperson for approval by the Board. In the event of the Treasurer fails to do so in a timely manner, the Board at its own discretion may appoint the members and designate the chairperson.

Members of the Committee shall be chosen based on the skill sets and competencies required to carry out the responsibilities of the committee and must be financial knowledgeable and qualified and have no relationship that may interfere with the exercise of their independence with respect to ISGH management. The number of committee members can vary as needed.

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Members shall serve no more than three two-year terms. The composition of the Committee may be modified by the Board. Employees of ISGH and/or its subsidiaries or trustees and/or board members of ISGH subsidiaries shall not serve on the Committee.

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514 – AUDIT COMMITTEE

DATE INITIALLY APPROVED: 5/18/2019
DATE LAST UPDATED:

Policy

Pursuant to Bylaws, Article VIII, Section 1, this document outlines the purpose and objective of the standing committee for Audit at Board level. The Committee is advisory in nature and does not have the authority of the Board.

Purposes and Objectives

1. The Committee recommends the selection, retention and compensation of ISGH's independent auditors for appointment by the Board.
2. The Committee, in coordination with the Executive Body, serves as focal point for communication between the Board and the independent auditors.
3. The Committee reviews the scope and general extent of the examination performed prior to each year's audit.
4. The Committee reviews the financial statements upon completion of the audit with the Treasurer and the independent auditors, and
5. The Committee reviews periodically ISGH system of internal controls for accuracy of financial statements and compliance with the laws and submits its findings to the Board.

Composition

The committee shall be composed of at least two members and a Chairperson. The Executive Body shall nominate all members and designate the Chairperson for approval by the Board. The Committee will report to the Board through the Executive Body. In the event of the Executive Body fails to do so in a timely manner, the Board at its own discretion may appoint members and designate a chairperson.

The Committee members shall be chosen based on the skill sets and competencies required to carry out the responsibilities of the Committee and must be financial knowledgeable and qualified and have no relationship that may interfere with the exercise of their independence with respect to ISGH management. Members shall serve no more

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than three two-year terms. The composition of the Committee may be modified by the Board at its discretion. Employees of ISGH and/or its subsidiaries or trustees and/or board members of ISGH subsidiaries shall not serve on the Committee.

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515 – CONSTITUTION & BYLAWS COMMITTEE

DATE INITIALLY APPROVED:
DATE LAST UPDATED: 5/18/2019

Policy

Pursuant to Bylaws, Article VIII, Section 1, this document outlines the purpose and objective of the standing committee for Constitution and Bylaws at Board level. The Committee is advisory in nature and does not have the authority of the Board.

Purposes and Objectives

1. The Committee conducts, upon receipt of written referrals from the Board, review of changes proposed by the Board from the standpoint of (a) permissibility by ISGH Constitution, and (b) consistency with the provisions of the Constitution and/or Bylaws, and (c) best governance practices that make long term sense, and advise the Board in writing. Such independent advice by CBC to the Board may in appropriate cases include recommending proper text for amendment(s) in order for the Board to proceed with approval process set forth in ISGH Constitution and/or Bylaws.
2. The Committee, as a part of its independent advice, interprets, clarifies and explains provisions of the Constitution and Bylaws in response to written requests received from the Board.
3. The Committee reviews, periodically and on an ongoing basis, ISGH Constitution and Bylaws and recommends draft amendments to the Board to ensure the provisions therein remain relevant and reflect best current governance practices that make long term sense.
4. The Committee also discharges the specific duties it has been assigned under the provisions of the Bylaws.

Composition

The committee will be composed of at a minimum two members and a chairperson. The Vice President shall nominate all the members and designate the Chairperson for approval by the Board. In the event of the Vice President fails to do so in a timely manner, the Board at its own discretion may appoint members and designate a chairperson.

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The Committee members shall be chosen based on qualifications, skill sets and competencies required to carry out the responsibilities of the Committee. The number of committee members can vary as needed. The members must have legal and/or senior management background and have no relationship that may interfere with the exercise of their independence with respect to ISGH management.

Members shall serve no more than three two-year terms. The first of the three terms for all members currently serving on the committee will commence after the Board's approval and publication of this policy. The composition of the Committee may be modified by the Board. Employees of ISGH and/or its subsidiaries shall not serve on the Committee.

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516 – ORIENTATION OF NEW BOARD MEMBERS

DATE INITIALLY APPROVED: 6/XX/2019

DATE LAST UPDATED:

Policy

Many people serving on a non-profit organization's Board of Directors, such as ISGH, have never previously served on a Corporate Board (either profit or no-profit) while others may have served on a non-profit Board of Directors that has different expectations for Board Members than ISGH.

This document therefore outlines, in general terms, the role of individual Board Members of ISGH and expectations for them.

Role of Board Member

1. General Responsibilities:

- a. Duty of Loyalty: Each board member must place the interests of ISGH before their personal and professional interests when acting on behalf of ISGH in a decision-making capacity. ISGH's needs come first.
- b. Duty of Care: Each board member has responsibility to participate actively in making decisions on behalf of ISGH and to exercise due diligence and best judgment while doing so. Each board member must act in good faith and in a manner he reasonably believes to be in the best interests of ISGH.
- c. Duty of Obedience: Board members bear responsibility of ensuring that ISGH complies with applicable federal, state and local laws and ISGH Constitution and Bylaws, and its policies and procedures.

2. Expectations:

- a. General: Know the mission, purpose, goals, policies, programs, services, strengths and needs of ISGH. Recognize that Board service is a commitment. Strive towards a constructive partnership with fellow Board members built on a shared understanding of mission and vision; reciprocal communication; and with mutual respect and trust.

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- b. Board operations: Recognize that attending board meetings must take priority over other obligations except in exceptional circumstances. Come prepared to conscientiously participate in board meetings.

Understand and embrace fiduciary responsibilities. Assist in raising funds for operation of the Society. Ensure that Board meeting agendas include the Board's periodic review and update of the Society's published policies and procedures.

- c. Strategic: Review Strategic Plan. Review Board meeting agendas to focus Board's attention on matters of strategic importance. Keep abreast with current trends in governance of religious (Islamic and others) charitable non-profits.
- d. Financial: Read and understand the Society's financial statements and otherwise help the Board fulfill its fiduciary responsibility. Review recent financials and have an understanding of the budget practices in order to know what to approve in budgets.
- e. Organizational Structure: Review organizational chart. Understand how the organization is structured and how the board interacts with specific departments, staff members and committees. Act as an ambassador for the Society and when in public, speak only with one voice outside of board room. Inform others about ISGH and be an advocate for the Society.
- f. Self-Assessment: Assure their own effectiveness in providing effective leadership of the organization through annual self-assessment by the Board Member himself using questionnaire.

3. Role of the Board:

The Board in general engages in three types of governance, namely, fiduciary, strategic and generative governance. Fiduciary governance addresses routine items such as basic legal responsibilities of the organization, including review and approval of minutes, financial statements, committee reports, policy updates, bylaws and the like. Strategic governance is about the big picture - addressing of policy questions on 3~5 years issues that the organization is undertaking or will undertake. Generative governance addresses really truly big questions that the Board engages in such as – where the organization is headed, or how the organization is performing within the context of the entire eco-system in which it operates, for instance in non-profit sector, charitable or religious or educational sectors, or within the socio-political framework.

- a. Keeper of the mission:
 - i) Sets up/reviews/updates the mission and purpose

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ii) Provides strategic direction and compelling vision that motivates and guides

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iii) Coordinates with Executive Body to implement the Board's approved plans, policies and procedures

- b. Responsible for fiscal stability of the organization:
 - i) Helps raise money and keep track of what the organization is doing with the money
- c. Provides programmatic oversight (not micromanage) of the Executive Body to ensure the Executive Body are providing attention to how the programs are being implemented and what members of ISGH and other Muslims and Non-Muslims in the Greater Houston community, particularly those using services and facilities being provided by ISGH are saying about the quality of services and its impact on them.
- d. Initiates and sustains change process to expand opportunities for volunteering, involvement and influence by eligible voting members of the organization.
- e. Builds the brand image of the organization and actively markets the organization to be an ambassador of Muslim community in Greater Houston to other non-Muslim communities in general.
- f. Assures its own effectiveness in providing effective leadership through annual self-assessment of the Board by itself by answering questionnaire containing key performance indicators.

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517 – ISGH CODE OF CONDUCT

DATE INITIALLY APPROVED: X/XX/2019
DATE LAST UPDATED:

Policy

ISGH has adopted the Code of Ethics referenced in its Bylaws to guide its officials, elected as well as appointed, and its members in their conduct. This policy document details below some specifics derived from the broad principles of the ISGH Code of Ethics the type of behavior expected from them towards fellow members, donors, applicants-for-aid, staff, and the community in general.

This document is neither intended nor does it embody the totality of ISGH ethical standards and code of conduct. It is part of a broader effort to create and maintain a quality organization that gives ethical conduct the highest priority.

Code of Conduct:

1. Listen to our members and the community we serve and make all reasonable efforts to satisfy their needs and concerns within the scope of our mission, and to strive for excellence and demonstrate professional respect and responsiveness.
2. Pledge to be responsible, transparent and accountable for all of our actions.
3. Comply with, in spirit and letter, of applicable federal, state and local laws, regulations as well as our fiduciary responsibilities.
4. Act at all times in accordance with the highest ethical standards and in the best interests of ISGH, its members, donors and the community in general.
5. Honor commitments and promises to the best of our abilities. Act honestly, truthfully and with integrity in all our transactions and dealings.
6. Abide by the governing documents and policies of ISGH.
7. Provide credible and effective oversight to the organization's work without personal bias.
8. Treat our employees with respect, fairness and good faith and to provide conditions of employment that safeguard their rights and welfare.
9. Treat every individual member, non-member and grantee fairly and with dignity and respect.

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10. Respect the confidentiality of sensitive information about ISGH, its members, donors, board and employees.
11. Not be deceptive in fundraising activities or in prospecting for new members to join ISGH.
12. Avoid actual and potential conflicts of interest and act as honest and fair members in all our interactions.
13. Reject bribery, fraud and corruption in all their forms. Not accept commissions, gifts, payments, loans, and promises of future benefits or other items of value from anyone who has or may seek some benefit from ISGH in return.
14. Not engage in conduct materially and seriously prejudicial to the ISGH's purposes and interests.
15. Avoid harming others, their property, their reputations or their employment and relationships through false or malicious statements or through unlawful or otherwise wrongful acts.
16. Issue statements or present information in an objective and truthful manner, based on available data.

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518 – CONFLICT OF INTEREST – ELECTED OFFICIALS AND COMMITTEE MEMBERS

DATE INITIALLY APPROVED: 5/18/2019
DATE LAST UPDATED:

Policy

518.01 This policy sets forth the conduct expected of all ISGH elected officials (including of Directors, Associate Directors, and members of COUNCIL) in the event of conflict of interest while discharging their duties. The BOARD recognizes that credibility and continued success of ISGH among its various stakeholders' rests on its ability to make fair, objective and impartial decisions that are in its' best interest. It is essential therefore to avoid situations where a conflict of interest may influence or appear to influence decision making process.

518.02 Whenever it is contemplated to enter into any contracts or transactions, actual or potential conflict of interest should be recognized, disclosed, documented and steps taken to prevent influence or favoritism by an interested elected official in the decision. An actual or potential conflict of interest occurs when an elected official is in a position to make or influence a business decision that may result in gain for himself, for a relative or for an entity in which he has interest and which is not in the best interest of ISGH.

518.03 Requirements set forth in this document are intended to supplement but not replace any applicable laws governing conflict of interest. This is also not intended as an exclusive statement of responsibility. ISGH elected officials remain obligated to their commitment under Oath of Office "not to seek any personal glorification or financial gains by and through the use of their elected offices.

518.04 All elected officials shall sign a statement which affirms that such a person: (a) has received a copy of the conflict of interest policy; (b) has read and understood the policy; and (c) agrees to comply with the policy.

Procedure:

1. A director who has or appears to have a conflict of interest shall make full disclosure to the BOARD of his interest and material facts of his relationship as to contract or transaction under consideration, and shall abstain from approving or taking any actions including lobbying or voting at the meeting such matter is voted upon.

2. Such a contract or transaction shall only be approved when two thirds majority of disinterested directors determine by an affirmative vote, in good faith and with ordinary care, as being fair and in the best interest of ISGH at the time the contract or transaction is authorized, and that payments to the entity in which the director is interested shall be reasonable and not exceed fair

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market value or price. Such determination shall be made at any duly called and constituted meeting of the BOARD if notice of intention to act upon such matter has been given.

3. The minutes of meeting at which such matter is voted upon shall record the disclosure, abstention and if the transaction is approved, the rationale therefor.

4. In the event it is determined that the interested director failed to make full disclosure of actual or potential conflict of interest and/or failed to abstain from approving such contract or transaction notwithstanding his relationship or interest, the BOARD may void or terminate the contract or transaction or withhold further performance and payments therefor.

5. The BOARD may take action against the interested director for breach of duty with respect to his failure to make full disclosure, and/or failure to abstain from approval of the contract or transaction notwithstanding his relationship or interest.

6. Definitions:

- a. The term “interest” as used in this provision shall include (a) personal interest, interest as director, officer, member, stockholder, shareholder, partner, manager, trustee or beneficiary of any entity and having a relative who holds such an interest in any entity, and (b) an affiliation with a vendor, a contractor, applicant for donation or financial aid that may lead to or suggest influence in the decision but has no personal financial interest.
- b. The term “entity” shall mean any corporation, association, trust, partnership, limited liability entity, firm, person or an entity other than ISGH.
- c. The term, “relative” as used in this policy and procedures is any person who is related to the elected official by blood or marriage or whose relationship is similar to that of persons who are related by blood or marriage.
- d. The term “Ordinary care” means the care that an ordinarily prudent person in a similar position would exercise under similar circumstances.

7. The requirements specified in paragraphs 1 through 6 of Section 518.05 shall also apply whenever an elected official other than a director (such as Associate Director or member of COUNCIL) or a committee member has financial or personal interest in any matter coming before the COUNCIL, *mutatis mutandis*.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

ADMINISTRATION

518 Conflict of Interest Policy – Elected Officials and Committee Members

APPENDIX

Acknowledgment of Receipt

I hereby acknowledge that I have received a copy of #518 ISGH Conflict of Interest Policy, have read and understood it, and agree to comply with its terms.

I also understand that ISGH is a 501(c) (3) charitable non-profit and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its exempt purposes and not engage in activities and transactions that provide impermissible benefits to individuals or entities.

Signature

Date

Printed Name

ISLAMIC SOCIETY OF GREATER HOUSTON

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Conflict-of-Interest Disclosure Form

(To be completed by elected officials of ISGH and its subsidiaries, and, vendors for all ISGH services who have previously held an elected position, employment, or committee membership in ISGH)

Please certify below that you either have no actual or possible conflict of interest to report, or describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to an actual or possible conflict of interest between the organization and your personal interests, financial or otherwise:

____ I have no conflict of interest to report.

____ I have the following actual or possible conflict(s) of interest to report.

1. Please specify below any actual transactions you are aware of between the organization and any entity or person with which you have a business, investment, or family relationship.

(Attach a supplemental statement if you have additional actual or possible conflicts of interest to disclose)

2. For the purposes of determining possible future conflicts of interest, please also specify other nonprofit and for-profit boards on which you and/or your spouse sit, any for profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own).

1. _____

2. _____

3. _____

(Attach a supplemental statement if you have additional actual or possible conflicts of interest to disclose)

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____ Date: _____

ISLAMIC SOCIETY OF GREATER HOUSTON

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Annual Disclosure Checklist Form

Part II Please check ONE of the following boxes:

- ☐ My interests and relationships have not changed since my last disclosure of interests.
[Proceed to signature block below. Do not complete the tables.]

OR

- ☐ I hereby disclose or update my interests and relationships that could give rise to a conflict of interest: [Complete the table below. Use additional pages as needed.]

Family Relationships	Names of those presenting a potential conflict of interest
Include spouse/domestic partner, living ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grand-children, and spouses/domestic partners of brothers, sisters, children, grandchildren, and great grandchildren	

Type of interest	Description of interest that could lead to a conflict of interest
Transactions or arrangements with the organization	
Transactions or affiliations with other legal entities	
Substantial business or investment holdings	
Transactions or affiliations with businesses not listed above	

- ☐ I am not aware of any financial interest involving me or a family member that could present a conflict of interest that I have not disclosed either above or in a previous disclosure statement.

Signature

Date

Adopted by the Board on: 9.9.2020
Revised and Approved by the Board on

ISLAMIC SOCIETY OF GREATER HOUSTON

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ADMINISTRATION

519 – SECURITY COMMITTEE

DATE INITIALLY APPROVED: 5/18/2019
DATE LAST UPDATED:

Policy

Pursuant to Bylaws, Article VIII, Section 1, this document outlines the purpose and objective of the standing committee for ISGH Security at Board level. The Committee is advisory in nature and does not have the authority of the Board. A Security Committee will also be established at all ISGH Islamic Centers as Standing Committee.

Purposes and Objectives

1. Examine and evaluate existing security arrangements in place at ISGH facilities from the standpoint of adequacy and effectiveness and specific recommendations to the BOARD to make the facilities secure for all users.
2. Develop and recommend to the BOARD a response plan – (a) protocol for reporting to the local law enforcement as well as within ISGH organizational hierarchy, (b) orderly evacuation in case of an actual emergency, and (c) periodic evacuation drills.
3. Provide advice, when requested to do so by the BOARD, to Associate Directors and other members of Administrative Body Islamic Centers on security issues for compliance with BOARD approved plans and procedures.
4. Fulfill other tasks that may be assigned by the BOARD from time to time.

Composition

The committee will be composed of at a minimum two members and a chairperson. The President shall nominate all the members and designate the Chairperson for approval by the Board. The Committee will report to the BOARD through the President. In the event of the President fails to do so in a timely manner, the Board at its own discretion may appoint members and designate a chairperson.

The Committee members shall be chosen based on qualifications, skill sets and competencies required to carry out the responsibilities of the Committee. The number of committee members can vary as needed. The members must have relevant background. .

ISLAMIC SOCIETY OF GREATER HOUSTON

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Members shall serve no more than three two-year terms. The composition of the Committee may be modified by the Board. Employees of ISGH and/or its subsidiaries or trustees and/or Board members of ISGH subsidiaries shall not serve on the Committee.

ISLAMIC SOCIETY OF GREATER HOUSTON

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ADMINISTRATION

520 – RESTRICTED ACTIVITIES – POLITICAL & LOBBYING

DATE INITIALLY APPROVED: 5/18/2019
DATE LAST UPDATED:

Policy

1. It is the policy of ISGH, as a tax exempt organization under Internal Revenue Code, Section 501 (c) (3), to preserve its' tax exempt status by continuing to comply with the restrictions not to engage in political and legislative activities set forth in ISGH Constitution, Article VI, paragraphs 2 and 3 (page C4)
2. Under the Internal Revenue Code, Section 501(c) (3) organizations such as ISGH are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.
3. Depending on the facts and circumstances, certain voter education activities (such as presenting public forums) conducted in a non-partisan manner does not constitute prohibited political campaign activity. In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity if conducted in a non-partisan manner. On the other hand, voter education or registration activities with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.

Purposes and Objectives

1. All elected ISGH officials (including Directors, Associate Directors, and members of Islamic Center Administrative Body) shall make themselves aware of the legal basis described above for the policy to ensure its careful, prudent and vigilant implementation.
2. No elected ISGH official is permitted to issue (verbal or written) statements on behalf of ISGH endorsing (or opposing) any political candidate(s) for elective office(s), or attempt to influence legislation. They shall not authorize any expense for the purposes.

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3. Use of ISGH facilities shall be in accordance with ISGH Policy 805 incorporated in ISGH Policies and Procedures Manual and be limited to providing equal opportunity (plat-form) on a non-partisan basis to educate the community as a part of voter education.

ISLAMIC SOCIETY OF GREATER HOUSTON

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521 – PUBLIC DISCLOSURE

DATE INITIALLY APPROVED: 6/19/2019
DATE LAST UPDATED:

Policy

521.01 It is the policy of ISGH **not** to make the following documents available to public for inspection or copying since ISGH, as a 501(C) (3) tax-exempt charitable organization, is not obligated under the law to do so:

- a. Articles of incorporation and all amendments;
- b. Bylaws and all amendments;
- c. Conflict of interest policy; and
- d. Audited financial statements.

521.02 The following documents will be made available to the public upon request for inspection and copying:

- a. Form 1023 and all attachments; and

521.03 ISGH is neither required to file Form 990 nor does it do so on optional basis and as such it is unavailable to be made public.

521.04 The term ‘public’ as used in this policy document refers to persons other than eligible voting members of ISGH.

521.05 The policy set forth above, particularly, as it applies to items listed under paragraph 1 above (considered optional), is based on a determination that it is prudent to make public only what is required by the law.

521.06 The BOARD shall conduct a periodic review (every two years) of this policy with input from its legal counsel and independent outside auditors of ISGH. This policy may be changed in consideration of any future changes to its’ governance practices that may be adopted by ISGH after input from its advisors and evaluation of its specific circumstances in order to demonstrate that it is an organization willing to make available to public disclosure more than the minimum required by law.

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522 – WHISTLEBLOWER POLICY & PROCEDURES

522.01 Policy:

522.011 Objectives:

1. Establish an effective policy and procedures for (a) internally reporting concerns regarding any questionable accounting or audit matters, or any suspected financial improprieties or misuse of ISGH resources, or violations of ISGH Constitution and Bylaws and Policies (hereinafter collectively referred to as “Concern”) by employees, as well as elected officials, members and other volunteers on a confidential and anonymous basis in order that ISGH can take corrective action when warranted; (b) receipt, retention and treatment of reported Concerns, (c) protection of employees as well as elected officials, members and other volunteers who report Concerns from retaliatory actions.
2. Demonstrate commitment to compliance with applicable laws, and as a matter of good governance and preventive measure to avoid potential liability.

522.012 General:

ISGH is committed to lawful and ethical behavior in all of its activities and requires its’ employees as well as elected officials and other volunteers to observe high standards of business and personal ethics, practice honesty and integrity in the conduct of their duties and responsibilities and comply with applicable laws, regulations and policies.

522.013 Reporting Responsibility

In order to meet the policy objectives, employees as well as elected officials, members and other volunteers are encouraged and enabled to report their respective Concern internally so that ISGH can promptly take appropriate corrective action when warranted.

Other subjects, such as raising matters of alleged discrimination or harassment, for which ISGH has existing reporting mechanisms, should be reported under those mechanisms. This policy is not intended to provide a means of appeal to outcomes in those mechanisms or as an alternative to those mechanisms.

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522.014 Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing that the information disclosed indicates a violation. Any allegations that prove to be frivolous or unsubstantiated and which prove to have been made maliciously or recklessly or with the foreknowledge that they are false, will be treated as a serious disciplinary offense. It may result in disciplinary action up to and including termination of employment, or removal or suspension from elected office or volunteer status, as the case may be.

522.015 No Retaliation

To meet the objectives of this policy, no employee, elected official, member or other volunteer shall retaliate against any employee, elected official, or other volunteer who in good faith reports a Concern. Protection from retaliation ensured under this policy shall not only be from termination but also from other negative employment actions such as demotion, suspension or relocation. Moreover, an employee, an elected official, member or other volunteer who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment or volunteer status, suspension or removal from elected office, as applicable.

Further, federal law imposes criminal liability (with fines or imprisonment up to 10 years) upon whomever retaliate against an individual for providing law enforcement authorities with truthful information relating to the commission or possible commission, of any federal offense.

522.02 Procedures:

522.021 Reporting Procedure:

1. Employees:

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his supervisor, the employee continues to have reasonable grounds to believe the Concern is valid or if the supervisor is a subject of the Concern, the employee should report the Concern to the next level supervisor. If the employee is not satisfied with the response, he should report directly to a member of the Executive Body. Whenever practical, reports should be in writing.

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If the Concern was reported verbally by the employee to his supervisor and/or the next level supervisor, the supervisor should promptly forward the Concern in writing to the Executive Body. Reports of Concerns may also be submitted by the Employee in writing directly to the Executive Body with credible supporting documentation.

2. Elected Officials, Members and Other Volunteers

- a. Elected Officials (other than Directors), members and other volunteers should submit their Concerns in writing with credible supporting documentation directly to the Executive Body.
- b. Directors should submit Concern relating to accounting, audit matters or financial improprieties in writing directly to the Chair of the Audit Committee, while Concerns relating to violations or suspected violation of ISGH Constitution, Bylaws and Policies should be reported directly to the Board of Directors.

522.022 Handling of Reported Violations

The Executive Body shall handle all reported Concerns except those relating to accounting, audit matters and financial improprieties which shall be forwarded to the Chair of the Audit Committee. The Audit Committee will have exclusive responsibility to investigate Concerns relating to accounting, audit matters and financial improprieties including the Concerns received directly by it.

Upon receipt of a report of Concern a written acknowledgement will be issued to the sender within ten business days. It will not be possible to acknowledge receipt of anonymously submitted reports of Concerns.

All reports of Concern shall be promptly investigated by the Executive Body or the Audit Committee, as applicable, and appropriate corrective action recommended to the Board of Directors if warranted by investigation. In addition, action taken must include a conclusion and/or follow up with the complainant for closure of the Concern.

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522.023 Confidentiality

Report of a Concern and the investigation pertaining thereto shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure by anyone of a report of Concern to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in disciplinary action up to and including termination of employment, removal or suspension from elected office or from volunteer position, as applicable.

502.03 Compliance:

Failure to comply with this Policy may result in disciplinary action as well as possible civil or criminal sanctions. Sarbanes-Oxley Act, Section 1107 imposes criminal liability, (with fines and/or imprisonment up to 10 years), for retaliation against an individual for providing law enforcement authorities with truthful information relating to commission or possible commission of any federal offense.

Adopted by the Board of Directors on: 9.9.2020

Revised and approved by the Board of Directors on: 9.9.2020

ISLAMIC SOCIETY OF GREATER HOUSTON
POLICIES & PROCEDURES

600 – FINANCES

ISLAMIC SOCIETY OF GREATER HOUSTON

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601 – DOCUMENTATION OF TRANSACTIONS

601.1 Policy

All financial transactions and properties must be documented and recorded in the books of account in a manner that is appropriate and according to generally accepted accounting principles in the United States.

601.2 Procedure

1. The books of account shall be adequate and proper and be maintained at ISGH Main Office. They will be open to inspection by BOARD members at all reasonable times.
2. All revenues and funds collected at any ISGH facility, whether by check, EFT or cash must be documented and reported to the Main Office in a timely manner but not exceeding a week..
3. Generally, ISGH will issue receipt/written statement for any single contribution/donation of \$100 or more. For smaller amounts receipts are issued up on request from the donor(s).
4. Only authorized persons may issue receipts/written statements for any funds received on behalf of ISGH. Receipts for monetary donations or contributions are issued solely from the Main Office Accounting function, after adequate supporting documentary review. Such receipts will contain information described in Policy#604 Contributions.
5. All payments, including petty cash disbursements, whether to a business, individual or organization must be documented properly and as specified herein.
6. Petty Cash, which works on the imprest system, shall have an initial amount for each cost center of up to 3,000 per month; however, this may be increased by approval of the Shura on a case specific basis if a special situation so warrants. When remaining amount in the petty cash account goes below a specified limit, replenishment requests may be submitted. Supporting documents should be attached with petty cash expense report (items with value exceeding \$25).
7. Petty cash may be used to purchase postage, paper towels, coffee or other basic office supplies, minor repairs or other miscellaneous expenses, provided however each petty cash transaction amount shall not exceed \$100.

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8. Petty cash should be kept in locked filing cabinet or cash box. Only designated employees or members/officials who oversee the fund must have the key the filing cabinet or cash box. ISGH Main Center Accounting Office shall have the responsibility to track all petty cash accounts and evaluate expenses and report to senior management odd expenses.
9. All payments other than petty cash items must be made by check against supporting documents e.g. Invoice, demand note, bill of sale, payment receipt, account statement.
10. For proper record keeping, regardless of payment method (check, EFT or cash), copy of the supporting document or a reference to such document (invoice number, demand date etc.) should be kept with the payment record and a reference to the payment (date and check number or method of payment and transaction number) should be recorded on or kept with the supporting document.
11. Record of all financial transactions and appropriate supporting documents must be maintained for at least the minimum period that is required by law in accordance with ISGH Document Retention and Destruction Policy.

601.3 Implementation:

The Treasurer shall have the overall responsibility for implementing this policy with the active participation of the Comptroller and senior staff of Finance Department at the Main Center, and the Associate Directors and the Administrative Bodies at Islamic Centers. The Comptroller is designated as the Administrator in charge of day to day administration of this Policy and shall report to the Treasurer any issues, resource constraints, or concerns related to administration of this Policy and notify additional requirements mandated by GAAP compliance.

Date Last Updated: 7.17.2019

Revised and Approved by the Board of Directors: 9.23.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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602 – DEPOSITS

602.1 Purposes:

1. Establish an effective policy and procedures for proper identification, collection, securing, depositing and record keeping of all monies received by ISGH, and,
2. Demonstrate commitment to compliance with applicable laws, and accounting practices.

602.2 Policy:

1. Gross receipts are the amounts received from all sources, including donations and contributions. ISGH is required to retain supporting documents that show the amounts and sources of its gross receipts.
2. Documents that show gross receipts include the following: donor correspondence, pledge documents, cash register tapes, bank deposit slips, receipt books, and credit card charge slips and Form 1099-MISC Miscellaneous Income. (IRS Publication 4221-PC (Rev.3 - 2018, page 17).
3. Upon receiving any amounts for ISGH, either cash or check, designated ISGH personnel, members, and volunteers must immediately drop the amount received in the donations box.
4. All amounts collected at ISGH Centers, whether by check, credit card, or cash must be documented and reported by end of next business day to Accounting Department at the ISGH Main Center. If for any reason the funds cannot be deposited same day, the collection must be placed in the designated ISGH safe at the Islamic Center until it is deposited in ISGH designated bank account for that Islamic Center.
5. All cash and checks contributions collected at the Islamic Center must be deposited in ISGH designated bank account for that Islamic Center.
6. Collected cash may not be used directly for payment of cash expenses including petty cash.
7. For the purposes of this policy any reference to Islamic Centers shall include Musallahs.

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602.3 Procedure:

1. After Friday Services each Islamic Center, designated ISGH personnel or volunteers shall count and report on deposit slip (Provided by Main Center) all amounts collected.
2. All amounts collected must have two witnesses count, collect, and sign the deposit slip.
3. All deposits must be categorized as General Fund, Construction Fund, Education Fund, Funeral Fund, Sadaqa Fund, Special Program Fund, or Zakat Fund.
4. If deposit is for special program fund, add sub-category of campaign, event, and/or program name.
5. If amounts cannot be deposited same day, then collected amounts should be stored in a locked secure safe deposit box until they are deposited into the designated bank account.
6. All amounts, INCLUDING all cash donations and contributions, collected at all Islamic Centers must be deposited in the designated bank accounts.
7. All filled out deposit slips with two executed witness signatures, counting details, copies of checks, and deposit summary should be submitted to deposits@isgh.org each Tuesday before 3PM.
8. Deposit clerk at the Main Center will then enter data on ISGH donor App to retain Donor information.
9. A copy of the deposit records should be maintained at the Main Center for reference and annual audit.

602.4 Implementation:

The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center and Associate Directors at Islamic Centers.

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To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of this Policy and notify any additional requirements mandated for GAAP compliance.

Adopted by the Board of Directors on Original

Revised and approved by the Board of Directors on: 9.9.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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603 – DISBURSEMENT OF FUNDS

603.1 Purposes:

1. Establish an effective policy and procedures for proper identification, disbursement, and record keeping of all disbursements made by ISGH, and,
2. Demonstrate commitment to compliance with applicable laws, and accounting practices.

603.2 Policy:

1. For accounting purposes, the following eight (8) fund accounts shall be set up in the books of account:
 - a. General Fund
 - b. Construction Fund
 - c. Education Fund
 - d. Funeral Fund
 - e. Reserve Fund
 - f. Sadaqa Fund
 - g. Special Programs Fund
 - h. Fundraising Activities Fund
 - i. Membership Development Fund
 - j. Zakat Fund
 - k. Endowment Fund
2. General Fund is the principal operating fund. General Fund is an unrestricted fund and shall be used to record financial transactions of general and administrative nature of all ISGH operational activities.
3. General Fund shall be used for all payments referred to as “OPEX “or “Operating Expenses”. General Fund shall be used to record expenses relating to daily operations throughout all Islamic Centers and Musallahs.
4. Construction Fund is a restricted fund, designated to record all construction related financial transactions, including Construction Expenses, referred to as “CAPEX.
5. Education Fund shall be used to record financial transactions relating to educational activities.

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6. Funeral Fund shall be utilized to record financial transactions relating to cemetery and funeral services.
7. Reserve Fund shall be utilized to create a reserve in the amount equivalent to meet operating expenses for six (6) months as stated in the annual budget for the current year.
8. All ISGH Islamic Centers shall contribute on a monthly basis for:
 - Endowment Contribution
 - Monthly Liability Insurance
 - Monthly Audit Fees
 - Monthly Main Center Contributions
9. Special Program Fund shall be utilized to record all financial transactions related to special events.
10. Fundraising Activities Fund shall be utilized to record all financial transactions related to all cash flow utilized towards fundraising.
11. Membership Development Fund shall be utilized to record all financial transactions related to all cash flow utilized towards membership development activities.
12. Sadaqa Fund is a temporarily restricted fund (donor-imposed purpose restriction) and shall be utilized exclusively to record Sadaqa receipts, and disbursements in accordance with the Sadaqa Disbursement Policy# 617.
13. Zakat Fund is a temporarily restricted fund (donor-imposed purpose restriction) and shall be utilized exclusively to record Zakat receipts, and disbursements in accordance with the Zakat Disbursement Policy# 618.
14. Endowment Fund is a permanently restricted fund and shall be utilized to record permanently restricted contributions to the principal amount, while disbursements are made only out of the earnings of the principal amount.
15. There shall be no transfer or commingling between the funds at any time during the fiscal year. Temporarily or Permanently restricted funds shall not be mixed with each other or with unrestricted funds at any time.

603.3 Procedure

1. Payments Administrator will enter all bills via billing software on a daily basis. Dedicated elected member must approve online before payments are disbursed.

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2. All payment approval for all funds will take place electronically with a timestamp via billing system. All payments are to be paid net 30 days unless otherwise stated in the relevant contract.
3. General Fund will be utilized to record the following disbursements:
 - Payroll expenses for operating staff
 - Office Supplies
 - Rental of Musallahs
 - Taxes
 - Insurance costs
 - Repairs and Maintenance (labor, landscape, & supplies)
 - Utility Costs
 - Legal Fees
 - Consulting Fees
 - Printing & Shipping Costs
 - Dues and Subscriptions
 - Advertising Costs
 - Meals & Entertainment – General operations
 - Security
 - Cleaning & janitorial
4. Education Fund will be utilized for below common disbursements:
 - Payroll expenses for teachers
 - Tuition expense & reimbursement
 - Books, subscriptions, and references
 - Meals & entertainment – For Students or Teachers
 - Printing & Shipping – For Student or Teachers
5. Fundraising Activities Fund will be utilized for following disbursements:
 - Publicizing and conducting fund raising campaigns
 - Maintaining donor lists
 - Special fund raising events
 - Preparing and distributing fund raising manuals, instructions and other materials
 - Related activities
6. Membership Development Fund will be utilized for following disbursements:
 - Soliciting for prospective members and membership dues
 - Membership relations
 - Similar activities

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7. ISGH Treasurer will sign all approved checks or payment orders within five working days. If the Treasurer is absent or unable to sign checks within the specified period then another Executive Body member may sign such check(s)/pay order(s) and release the funds subject to the following requirements:
 - For payments exceeding \$1,000, in addition to the Treasurer, or an Executive Body member signing the check, the person in-charge of the fund (Zonal Director or Associate Director or Committee Chairperson, or work approval designee) must also sign off on the invoice.
 - The requirement of two signatures on ISGH checks does not apply to payment of recurrent, fixed expenses e.g. utility bills, insurance premiums, installment payments, taxes etc.
 - For Zakat Disbursement: See Policy 618 – Zakat Distribution
 - For Sadaqa Disbursement: See Policy 617 – Sadaqa

603.4 Implementation:

1. The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center and Associate Directors at Islamic Centers.
2. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy.
3. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of the Policy and notify any additional requirements mandated by GAAP compliance.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 9.23.2020

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604 – CONTRIBUTIONS

Policy

604.01 ISGH reserves the rights to, at any time, accept or refuse any contribution/donation that is offered to ISGH.

604.02 ISGH shall NOT make any donations / contributions to an entity that does not have a US 501 (c) 3 status or to any foreign person

604.03 To safeguard ISGH's 501 (c) 3 status, no commercial activity to financially benefit any person or enterprise is allowed on ISGH property except to benefit the community as approved by local IC and EB.

Procedure

A non-ISGH person/entity who desires to contribute funds equal to or in excess of \$10,000 must notify ISGH in writing.

ISGH Accounting office must notify ISGH Executive Body when a monetary contribution of \$10,000 or more is received from any organization that is not affiliated with ISGH or any person who is not a member of ISGH.

ISGH office shall not deposit any such contribution in any ISGH account, or issue receipt of acceptance for the same, unless approved by Executive Body.

ISGH will not accept Directed Donations for non-ISGH organizations or entities (within USA or overseas) unless pre-approved by Executive Body.

ISGH shall NOT make any donations / contributions to an entity that does not have a US 501 c 3 status or to any foreign person. Any non-ISGH entity requesting donations from ISGH or requesting permission to raise funds on ISGH facilities shall be denied unless such entity provides the necessary legal documents evidencing that it is a nonprofit organization that is exempt from taxation under IRS Section 501(c)(3)

To safeguard ISGH's 501 (c) 3 status, no commercial activity to financially benefit any person or enterprise is allowed on ISGH property except it if is specifically approved by the local Islamic Center and (where applicable, the Executive Body) to benefit the community, like Friday lunches after Jumaa salat/prayer, Bazaar / Festival vendors, etc.

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605 – CONTRIBUTIONS OF TANGIBLE PROPERTY (EQUIPMENT, FURNITURE, VEHICLES etc.)

Policy

ISGH accepts contributions of tangible property including, but not limited to, equipment, furniture, vehicles etc. ISGH may issue contemporaneous written acknowledgement for contributions of qualified tangible property. However, ISGH is not in the business of appraisal or trading of such properties; therefore, ISGH shall not issue any statement of estimated or appraised Fair Market Value of such contributed property.

Procedure

1. Upon receipt of tangible property ISGH may issue a contemporaneous written acknowledgement to the donor.
2. The acknowledgement/receipt shall include the following information:
 - a. Name and, when applicable, tax payer ID number of the donor.
 - b. Date of receipt of contribution.
 - c. Make, model and unique identification number (serial number, Vehicle Identification Number, etc.) and/or any other relevant information that is required to identify specific property.
3. ISGH shall not provide any statement of monetary value or Fair Market Value (declared, estimated or appraised) of the donated property
4. ISGH may dispose off any donated tangible property in accordance with its policies, procedures and record keeping requirements.

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606 – FINANCIAL SUPPORT FOR DARUL ARQAM SCHOOLS

Policy

ISGH shall provide financial support to IEIT for growth, development and success of Darul Arqam Schools.

Procedure

As and when approved by the Shura, ISGH may periodically allocate specific amounts from its unrestricted revenues and/or Dawah funds to Darul Arqam Schools Center General Fund.

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607 – FUNDRAISING AT ISGH FACILITIES

Policy

607.01 ISGH is a private non-profit 501(c)(3) Texas Corporation and governs all fundraising and lecturing/educational activities at ISGH facilities. Our policy is to restrict fund raising and collecting for the credit of only ISGH and its subsidiaries. This includes any organized special fundraising function or any casual fundraising, at any time during day or night.

607.02 All funds raised or collected on ISGH premises must be deposited in the respective ISGH or its Subsidiary's bank account.

607.03 Each ISGH Islamic Center shall participate in all ISGH major fundraisers.

Procedure

All funds raised or collected at any of the ISGH premises must be handled in strict compliance with ISGH procedures for collection and deposit of funds.

Any amounts raised or collected from donors on ISGH facilities must be deposited in an ISGH bank account. In other words, all amounts raised or collected from donors on ISGH premises either by the Imam of the Masjid, or by any other person, cannot be retained personally and cannot be distributed directly to any person or entity whatsoever, no matter how deserving the intended recipient(s) may be. The collected funds must be handled in accordance with the procedure for collection and deposit of funds. Such funds must be deposited in an appropriate ISGH or its Subsidiary's bank account and then disbursed according to the established payment procedures.

Each ISGH Islamic Center shall participate in all ISGH major fundraisers (as defined by Shura) and purchase tables for a minimum of \$1000 for each table provided that the IC has adequate funds in its General Fund Account.

Notwithstanding the foregoing, under no circumstances will the Executive Body authorize fundraising activities by and for a non-ISGH entity unless such entity provides the necessary legal documents evidencing that it is a nonprofit organization that is exempt from taxation under IRS Section 501(c)(3).

A summary of "Fund Raising Policy" shall be posted at all ISGH facilities.

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608 – FUNDRAISING BY NON-ISGH ENTITIES

Policy

608.01 A non-ISGH persons or entity may not collect donations or carry out fund raising activities at any ISGH facility unless ISGH Executive Body authorizes them to do so.

608.02 Under no circumstances will the Executive Body authorize fundraising activities by and for a non-ISGH entity unless such entity provides the necessary legal documents evidencing that it is a nonprofit organization that is exempt from taxation under IRS Section 501(c)(3).

608.03 Except in case of major disasters, such as flood, earthquake etc., requiring humanitarian aid, non-ISGH entities are not authorized to raise or collect any funds at any ISGH facility during Ramadan.

Procedure

As a general rule, ISGH does not allow collection of funds by non-ISGH entities or individuals (defined as persons who are not ISGH employees, or identified ISGH volunteers) on any ISGH premises.

However, ISGH Executive Body, at its sole discretion, may authorize fund raising activities and collection of donations for USA based or overseas philanthropic projects at any ISGH facility, if such events are not in conflict with USA laws and ISGH interests.

If a non-ISGH entity is authorized to raise and collect funds at any ISGH facility then Treasurer shall convey the Executive Body decision to the non-ISGH entity in writing, specifying date, time and place for such activity along with the terms under which such fundraising and collection can be carried out. It is the responsibility of the Islamic Center administration or Religious Teacher or any authorized ISGH volunteers of the Islamic Center or Zone to ensure that outside speakers are not allowed to raise funds without prior written permission from the Executive Body provided through the Treasurer.

Generally, ISGH will charge an administrative and facility usage fee (either lump sum or as a percentage of collections) if it allows a non-ISGH organization or individual to raise funds at any ISGH facility. The amount of such fees shall be determined by the Executive Body. If a non-ISGH entity is allowed to use an ISGH facility for a fee, they must sign an agreement to acknowledge their obligation and abide by the terms of the agreement.

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609 – REFUND OF DUES AND DONATIONS

Policy

ISGH will not issue any refunds for any membership dues and donations paid by members who cancel their membership or are terminated.

Procedure

Regardless of the date and amount of transaction, ISGH will issue no refunds for and any deposited dues or donations that have been paid by a member who either withdraws from the association or whose membership has been terminated.

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610 - FINANACIAL AUTHORITY AND DUTIES OF ELECTED MEMBERS

Policy

610.01 All disbursements of ISGH funds outside of approved budgeted amounts and projects shall be limited to the amounts noted for the elected ISGH official or entity in this policy.

610.02 Authority detailed hereunder shall be subject to the limitations in Bylaws, Article XII, Sections 4 and 5, and Article XIIA, Sections 1 and 2.

610.02 All operating expenses such as listed below must be paid directly to the vendor:

1. Security Services
2. Cleaning & Janitorial Services
3. Pest Control
4. Garbage Collection
5. Repairs & Maintenance – Labor
6. IT/Tech Support
7. Dues & Subscriptions

610.03 At no time during the length of tenure can an elected member pay cash to any vendors for services rendered.

610.04 All vendors rendering services to ISGH must submit receipts within 90 days of services rendered to Main Center Accounting for disbursement.

610.05 An elected member not rendering services can pay out of pocket for reimbursement only for the below expenses:

1. Meals & Entertainment
2. Repairs & Maintenance – Supplies
3. Office Supplies
4. Landscape at ICs
5. Travel & Lodging (Mileage, Parking , & Tolls)
6. Postage & Delivery
7. Emergency Sadaqa Expense

610.07 Cash advance and loans - prohibited for all elected members (Refer to Policy #613 paragraph 2.

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Procedure

Financial Authority & Approval Limits	
Shura (5 Zonal Directors + 4 Executive Body Members)	\$10,000 +
Executive Body (President , Vice President ,Secretary, Treasurer)	\$3,001 - \$9,999
Executive Body – Individual Member	Up to \$3,000
Zonal Director	Up to \$5,000
Associate Director	Up to \$2,000

The following is a list of Elected Members who have fiscal and accounting responsibilities:

Board of Directors (Shura)

1. All noncapital and capital expenditures over 10K are to be approved by the Shura
2. Review and approve below budget on an annual basis :
 - a. Operating Budget (OPEX)
 - b. Capital Expenditure Budget (CAPEX)

Executive Body

1. President Financial Duties
 - a. Cosigner for All ISGH Financial Institutions
 - b. Must sign all construction contracts before payment
 - c. Must sign all change order requests for payment
 2. Vice President Financial Duties
 - a. Cosigner for All ISGH Financial Institutions
-

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3. Treasurer Financial Duties

- a. Cosigner for All ISGH Financial Institutions
- b. Verifies all funds in account for construction projects

4. Secretary Financial Duties

- a. Cosigner for All ISGH Financial Institutions

Zonal Directors Financial Duties

1. Approval Limit - 5 K
2. Annual threshold - As per OPEX Budget

Associate Directors Financial Duties

1. Approval limit - 2K
2. Annual threshold - As per OPEX Budget

Zakat Committee Financial Duties

1. Refer to Policy 618

Sadaqa Committee Financial Duties

1. Refer to Policy 617

Construction Financial Duties

Central Construction Committee:

1. Prepares all Construction (CAPEX) proposals
2. Evaluate all bids approved within budget limit
3. CAPEX (Over Budget) – Must be approved by Construction Committee AND Shura
4. Change Orders – Refer to Construction Policy

Islamic Center Council:

1. Approval Limit – 3K
2. Approval Limit – As per annual CAPEX Budget

Adopted by the Board of Directors on: Original

Revised and approved by the Board: 9.24.2020

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611 – TRANSFER OF FUNDS

Policy

611.01 Executive Body or Majlis Al-Shura may, within limits of their respective financial authority, authorize transfer funds between different ISGH accounts.

611.02 If needed, funds segregated within a Zone for various functions e.g. Dawah, construction fund etc. may be used to cover shortfall in funds for other zonal operations e.g. general fund. However, Zakat and Sadaqah Funds can be used only for the purpose for which these funds are collected.

Procedure

Depending on the situation and community needs, Executive Body or Majlis Al-Shura may authorize transfer of funds, up to their respective financial authority limit, between different ISGH accounts.

If transfer of funds involves debit from a Zonal Account or a Designated Account then such transfer is allowed only if the respective Zonal Director or person in charge of the Designated Account permits such transfer.

If Zonal funds are reassigned to cover short fall in a different operational fund within the same Zone then Main Center share of the Zonal Funds will be adjusted accordingly.

ISGH accounts department shall maintain complete documentation of the transfer including a copy of the authorization instrument (Executive Body or Majlis Al-Shura minutes, Treasurer's release etc.) and nature and terms of transfer (purpose of transfer and any limitations).

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612 – FUNDING FOR ADMINISTRATION EXPENSES

Policy

The cost of central administration operations shall be shared by all ISGH facilities.

Procedure

To offset the expenses related to central administrations and Main Office operations, a specific % specified by the Shura of all general revenues and donations collected at all ISGH facilities will be credited to Main Office General Fund.

Funds contributed for Sadaqah, Zakat and Construction are exempt from the above % deduction rule.

Only Majlis Al-Shura may authorize exemption of any other collections from mandatory Main Office General Fund contributory deduction.

The percentage of Main Office General Fund contributory deductions may not be changed unless authorized by a majority vote of Majlis Al-Shura.

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613 – LOANS POLICY

613.1 Purpose:

1. Establish and document loan policy and procedures to ensure proper identification, tracking, and use and protection of ISGH resources, and
2. Demonstrate commitment to accountability and financial transparency, and to comply with applicable laws, rules, bylaws, and generally accepted accounting principles.

613.2 Policy:

1. Pursuant to the prohibition under applicable laws of Texas to nonprofit corporations, it is the policy of ISGH not to make loans to the directors of ISGH [TBOC § 22.225(a)]. It is also ISGH policy, pursuant to prohibition in Bylaws Article XIIA, Section 2 not make loans to any elected official or a member of the Administrative Body or Standing or Special Committee of ISGH. The directors who vote for or assent to the making of such a loan and any officer who participates in making the loan, shall be jointly and severally liable to the Society for the amount of the loan until the loan is repaid.
2. All inter-ISGH loans (i.e., intra-zonal between Islamic Centers or between Islamic Centers within the Zone, or intra-subsidiaries between subsidiaries) must be interest-free and for term agreed by the parties and require approval of the Board.
3. All loans to and from ISGH to other entities will be subject to approval requirements specified in Bylaws, Article XII, Sections 1~ 5 and must be interest free.
4. Loans to non-ISGH employees are strictly prohibited. Loans made to ISGH employees shall be called ‘Employee Advances’ and handled in accordance with # 625 Policy on Employee Advances.

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613.3 Procedure

1. All loans whether inter-ISGH, or intra-ISGH must be properly authorized, documented (including detailed terms and conditions), and witnessed as required by Shariah and properly recorded in the books of account.
2. With the exception of loans within various organs of ISGH (i.e., intra-ISGH loans), disbursement of all other loans by ISGH will be not be made until the submission of an adequate collateral or guarantee by co-signor.
3. The original note of indebtedness must be provided to the Finance Department at the Main Center for safe keeping. Similarly Main Center ~~Office~~ must be notified when the note has been retired.
4. The Finance Department at Main Center shall track and update all active loans on a monthly basis.

613.4 Implementation:

1. The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center.
2. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy.
3. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of the Policy and notify any additional requirements mandated for GAAP compliance.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 9.9.2020

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614 – ISGH REAL ESTATE PROPERTIES HELD IN TRUST BY NORTH AMERICAN ISLAMIC TRUST

Policy

Title of all ISGH real estate property will be transferred to the North American Islamic Trust (NAIT) for the benefit of ISGH in accordance with the Declaration of Trust document.

A Sale or alienation of trust property will require obtaining No Objection from NAIT after approval by the ISGH General Body

Procedure

After gaining title to any real estate property, ISGH will promptly transfer the title of the property to its NAIT account.

When deemed necessary, Majlis Al-Shura may delay the property transfer till a later appropriate time.

At all times, the trust property is kept in NAIT for the benefit of ISGH.

Any sale or conveyance or assignment or alienation, of any real estate owned by the ISGH and in trust with NAIT shall only be made after approval by the ISGH General Body. After General Body approval, NAIT will be requested to provide a no objection resolution as the closing documents will show NAIT as the owner of record.

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615 – DISPOSAL OF TANGIBLE PROPERTY

Policy

When necessary, ISGH management may dispose off ISGH tangible property with proper approval and documentation.

Procedure

Each ISGH facility should maintain an inventory of its tangible property that is valuable and durable e.g. computers, equipment, furniture, vehicles, movable building and storage structures etc. (generally these are items with depreciation value).

When necessary, ISGH management (Majlis Al-Shura, Executive Body, Executive Body members, Zonal Directors and Associate Directors), may authorize disposal of ISGH tangible property (equipment, furniture or other valuables) that is within their jurisdiction and financial authorization limits.

Such property may be sold, donated or condemned as appropriate.

If a property is sold or donated then a valid proof of its fair market value should be attached to the disposal documents.

If a property is condemned the reason for condemnation and the event of final disposal should be documented.

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616 – FINANCIAL AUDIT, INSPECTION OF BOOKS AND RECORDS

616.1 Purpose:

1. Establish and document policy and procedures regarding financial audit and inspection of books and records by members, and
2. Demonstrate commitment to accountability, financial transparency, and compliance with applicable laws, rules, and the Bylaws

616.2 Policy:

1. An annual financial audit shall be conducted by an independent qualified external auditor appointed by the BOARD. Upon completion of the financial audit in accordance with the generally accepted auditing standards in the United States of America, the independent qualified external auditor shall submit his report to the Board.[Bylaws, Article
2. An ISGH eligible voting member acting in good faith may, upon written request, examine and copy at the member's expense, at ISGH Main Center, at a reasonable time during business hours and for a proper purpose, the books and records of the corporation relevant to that purpose. [TBOC § 22.351]
3. Governing bodies of all ISGH subsidiaries shall provide their respective audited financial statements of their respective subsidiary to the Board at the end of each fiscal year, as well as unaudited interim financial statements during the year required by the Board.[Bylaws Article III, Section 4, B and C]
4. The Board may also order special audits of a limited scope that involves the examination of accounts and the use of accounting procedures to discover financial irregularities designed to investigate alleged financial irregularities.

616.3 Procedure:

1. The Audit Committee shall recommend the selection, retention and compensation of the independent external auditors for appointment by the Board.
2. The Audit Committee will review with the independent external auditor appointed by the Board the scope and extent of the examination to be performed during the annual financial audit. Upon completion of the audit, the Audit Committee, along with the Comptroller and the Treasurer shall review financial statements with the independent external auditor.

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3. The Audit Committee will periodically review with the Treasurer and the Comptroller ISGH system of internal controls for accuracy of financial statements and compliance with the laws and submit its finding to the Board.
4. Governing bodies of all ISGH subsidiaries must ensure that financial information transmitted to ISGH is complete and accurate, and the financial statements free from material misstatements.
5. An eligible voting member who wishes, in good faith, to examine for a proper purpose books and records should submit a written request to ISGH Treasurer. The request should list the specific documents relevant to that purpose.
6. The Treasurer will, upon receipt of the member's request, instruct the Comptroller to make the documents germane to the stated proper purpose available to the member to examine at the Main Center during regular business hours at a reasonable time.
7. Members are not allowed to remove original documents from the office. However, information in the document(s) may be copied or the office may be requested to provide copies of the relevant documents by the member at his expense.
8. To cover the material and labor costs for providing copies of the requested document(s) the office may charge a service fee, payable in advance.

616.4 Implementation:

1. The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center.
2. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy.
3. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of the Policy.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on 10.14.2020

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617 – SADAQA

DATE INITIALLY ADOPTED: ORIGINAL
DATE PREVIOUSLY UPDATED: 1/18/2017
DATE APPROVED: 8/21/2019

Policy

The ISGH Sadaqa Policy is aligned with the Zakat Policy and is a secondary means to assist needy & deserving individuals and families but not organizations with financial charitable assistance. It is expected that both Zakat and Sadaqa shall follow the same application, assessment and disbursement platform. The following rules form the ISGH Sadaqa Policy – they apply equally to all disbursements and require compliance on all points.

Procedure

1. All Sadaqa fund disbursements shall only be made after the standard ISGH Sadaqa Application has been duly completed and approved by the appropriate approval authority. All charitable assistance shall be screened through Zakat Policy; however, if the applicant is not eligible for Zakat or his need is larger than maximum Zakat authorization, then charitable financial assistance through Sadaqa may be considered with adequate supporting documentation.
2. Funds disbursed as Sadaqa shall be for needy individuals and/or families and not to organizations, groups, or entities, unless specifically designated by the Treasurer or ISGH EB based on approval limits. A needy individual or family shall be deemed to qualify for Sadaqa financial assistance only if funding is required for educational expenses, residence rent or payment, utilities payment, or food assistance, or a specific miscellaneous need identified by the ISGH official or appropriate approval authority. Sadaqa disbursement payment should be made to the service provider and not to the Sadaqa assistance recipient, except on a specific special needs waiver basis.
3. Funds disbursed as Sadaqa shall be for individuals and/or families that reside in the zip codes assigned to the respective Islamic Center (IC) or Zone in which the Sadaqa funds were collected and from which the disbursements are being made, unless specifically designated by EB or Shura. Within a zone, the Zonal Executive Committee may approve Sadaqa disbursement between ICs. In case the applicant is a traveler or a needy person from outside of the greater Houston area, then the approval of the Zonal Director is a requirement with documentation copy sent to EB.
4. Approval authority for Sadaqa funds disbursal rests with the local Islamic Center Zakat & Sadaqa Committee effective 1 October 2019.

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5. The maximum Sadaqa disbursement to an individual or family shall be \$3,000 per calendar year unless so designated by the ISGH EB with a limit of \$1,000 per monthly disbursement. An additional special disbursement of up to \$3,000 to the same individual or family in the same calendar year can be made but shall require the approval of the Zonal Director with notification and review by the EB, bringing the total Sadaqa assistance to any given individual or family to a maximum limit of \$6,000 per calendar year. Under special circumstances where immediate cash assistance is necessary or required, the Associate Director shall have the authority to make a one-time only payment of \$250 in cash with a cash-received receipt obtained from the recipient. This cash disbursement is considered part of and shall fall within the maximum \$6000 annual limit.
6. No more than one person (mustahiq) shall be selected from one household/family.
7. ISGH Main Center Accounting function shall only release disbursement or Sadaqa assistance check when required documentation is provided along with the Sadaqa application.

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620 – ZAKAT DISTRIBUTION

Scope

This document codifies ISGH policies, standards and practices regarding distribution of Zakat donations received at ISGH Islamic Centers. The policies, standards, and practices, outlined in this document, provide guidance in distributing zakat in an accountable, transparent, prudent, and ethical manner for the benefit of genuinely needy and deserving applicants who qualify for receiving zakat assistance.

620.01 Policy

1. “620 – Zakat Distribution Policy” supersedes and replaces all previous policies on the subject including the “Zakat Distribution Manual” issued in February 2006.
2. They are also intended to ensure continued confidence of the donors, recipients, members and the community in general, in the manner in which ISGH discharges its fiduciary responsibility effectively, efficiently and responsively, and at the same time comply with regulatory requirements that ISGH is obligated to meet as well as its’ own internal controls.
3. The nature and type of assistance provided under this zakat distribution program will be to provide assistance to zakat qualifying applicant-households residing within the assigned jurisdiction of each Islamic Center (Appendix A), who may have limited or no income from other sources, to meet their basic needs such as food, housing and utilities

620.02 Implementation:

1. The Treasurer shall have the responsibility to oversee the program with the assistance and participation of the Comptroller and other staff of Finance Department at ISGH Main Center.
2. ISGH Main Center administers all zakat payments directly to property owners, utilities and other service providers, based on the disbursements approvals submitted through ISGHCRATE system by Zakat & Sadaqa Committee at each Islamic Center.
3. Recipients of assistance never have to fill out any W-9 forms. However, rent is a specific item Internal Revenue Service has to track on an annual basis.
4. All property owners (Landlord) who have collected over \$600 in a calendar year for rent must send a W-9 in order for the tenant to receive rental assistance.

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- a. Exception to this rule – In special cases where the tenant is renting or subleasing from an individual, a SSN must be provided if it is over \$600 annual rental disbursement. Special Approval from the Treasurer must be received in advance before any disbursement. (Special Recommendations must be received by the Treasurer from Zakat Committee Chairman in advance before any disbursement).
5. Zakat & Welfare Committee established at Board level will be as a Standing Committee reporting to the Treasurer, as provided in Article VIII, Section 1 and Section 2 of the Bylaws. The Committee will be advisory in nature. The Board shall have the authority to modify its membership as required.
6. The Zakat Committee Chairperson and nine members, to be nominated by the Treasurer and approved by the Board, will be selected as follows: Two members from each zone that has more than one Islamic Center and one member from the zone that has only one Islamic Center – all of whom shall be Chairpersons of IC Zakat & Sadaqa Committees. It shall meet periodically to review Zakat and Sadaqa collection and distribution system including policies and procedures and provide recommendations for improvements.
7. Zakat & Sadaqa Committee established at each Islamic Center will be a Standing Committee, as provided in Article VIII, Section 3 of the Bylaws, shall have primary responsibility to assess the needs of each eligible applicant and approve disbursement of zakat assistance in accordance with Quran and Sunnah and in line with the procedures and limits specified herein. The Committee will consist of a Chairperson, and at least, two or more members based on the community size. They will be nominated by the Associate Director and approved by the Council. They shall be selected not only for their skill sets and competencies but also for their availability and willingness to devote required time and effort. They should be regular ‘musalleen’ at the Islamic Center and have familiarity with the local community. The Committee shall make decisions on matters coming before it by a simple majority.
8. The names and other information pertaining to Zakat and Sadaqa applicants and/or recipients shall always be strictly confidential. If any of ISGH volunteers, elected members, and/or staff who do not abide by this rule, suspension of position or further action can be taken by ISGH.
9. Any party that is involved in handling Zakat & Sadaqa cases shall not use or disclose to others information except as permitted by law or on a need to know basis within ISGH to enable distribution and to maintain accounting records and related reports.
10. The names and other information of Zakat and/or Sadaqa applicants/recipients shall not be shared (by Zakat Committee members) with members of Islamic Center Council and Associate Directors. Failure to comply with this mandatory requirement shall be viewed by the Board as a serious disciplinary offense.

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620.03 Procedures:

- 1) Zakat disbursement process will, in each case, without exception, only commence after an applicant submits a duly completed assistance application in the prescribed ISGH form, along with these supporting documents:

For One-Time Disbursements	For Recurring Disbursements (Over 3 Months)
Copy of Texas Photo ID or Driver's License	Copy of Texas Photo ID or Driver's License
Financial Assistance Application	Financial Assistance Application
Pay Stubs	Pay Stubs
Signed Residential Lease/Rental Contract* (* if rental assistance is requested)	Previous year's IRS Tax Return
W-9 issued by the Landlord* (* if rental assistance is requested)	Signed Residential Lease/Rental Contract* (* if rental assistance is requested)
Most recent electric or gas bills	W-9 issued by the Landlord* (* if rental assistance is requested)
Eviction Notice, if any	Most recent electric or gas bills
Other documents to support applicant's present financial condition. Example: Food Stamps, SSI, Bank Stmts.	Eviction Notice, if any
	Other documents to support applicant's present financial condition. Example: Food Stamps, SSI, Bank Stmts.

- 2) The application with its supporting documents should be submitted by the applicant in person:
- At the Islamic Center having jurisdiction of area zip code where the applicant resides.
- 3) Zakat & Sadaqa Committee of Islamic Center shall set up a regular schedule (or other appropriate venues) to receive duly completed applications with their respective supporting documentation and interview applicants, at least twice a month. The schedule including the ISGH email contact information of Committee Chairmen and members shall be published by posting on the Notice Board and through regular announcements at Islamic Center.

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- 4) As part of due diligence, the Zakat & Sadaqa Committee of Islamic Center will review the application for completeness and verify copies of photo ID, rental/lease agreement and utility bills with their respective originals (before returning the originals to the applicants). **All documents after scanning and uploading into isghCRATE should be destroyed.** The Committee members will also check the residential address shown on all the documentation matches and further, that it is within the jurisdiction of the Islamic Center. The Committee members will also obtain information on Social Security payments, Food Stamps, and any other assistance including TANF being received by the applicant household. Other factors to be considered:
- (a) Meet the poverty limit criteria of the State/Federal Government,
 - (b) If unemployed, show evidence that he/she is actively seeking employment.
- 5) The criteria for the poor and the needy categories mentioned in Quran as among the 'Mustahiq of Zakat', as described in Appendix B.
- 6) Those eligible for zakat assistance will also include:
- (a) Single woman with young children at home and cannot work
 - (b) Single, widowed, or refugee women
 - (c) Those who are disabled, restricted to type and duration of work due to disability,
 - (d) Seniors/elderly who receive no or limited social security and are unable to work,
 - (e) Domestic violence cases, where the case is filed and wife is forced to live separately pending court verdict leaving her homeless and/or in financial distress.
 - (f) Unemployed or minimum wage workers
 - (g) Requests for assistance from travelers (Ibnus-Sabeel) shall be subject to additional scrutiny and handled as exceptional, one time assistance cases by the Zakat & Sadaqa Committee with limited help, not exceeding \$50
- 7) Membership of ISGH shall not be a requirement for applying and/or receiving Zakat or Sadaqa assistance. It is mandatory for all elected officials, committee members, and employees of ISGH to observe and comply with this policy without any reservations.
- 8) Upon completion of the verification and review of application and supporting documents, at least two members of the Committee (except in cases which require urgent response a member may conduct the interview) shall interview the applicant to determine his/her Zakat eligibility, and genuineness, the extent and type of his/her needs. Thereafter, the IC Zakat & Sadaqa Committee members shall submit their recommendation in accordance with the limits specified in the disbursement schedule described in paragraph 9 below to the Chairperson of the IC Zakat & Sadaqa Committee.

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- 9) Once the assistance has been approved by the Committee, the Chairperson of the Zakat & Sadaqa Committee shall scan and upload PDF copies of the application and its support documents to the applicant's profile set up in ISGHCRATE system and enter the type and extent of disbursement approved by the Committee for payment processing by the Finance/Accounting Department at the ISGH Main Center.
- 10) The Zakat & Sadaqa Committee at each Islamic Center shall ensure that zakat assistance it approves in each case shall not exceed the following Disbursement Limits:
- a) Total Combined Rental and Utility Assistance: A maximum of \$750 per applicant/household per month;
 - b) Duration of Assistance: A maximum of 3 months in each instance. Extension/renewal will be subject to interview of the applicant including a review of the applicant/household's updated financial information to verify the applicant has continued qualification for zakat assistance. Extension/Renewal of assistance beyond six (6) months is discouraged except in special cases, such as: widows or single women with young dependent children having no or limited income and living on their own; those with disability who are restricted to type and duration of work; and, seniors/elderly receiving no or limited social security and are unable to work. Families where head of the household makes minimum wage due to language and/or skills limitation

<u>Duration of Financial Assistance</u>		
<u>Three months maximum</u> within one calendar year.	Extension/renewal will be subject to interview of the applicant including a review of the applicant/household's updated financial information to verify the applicant has continued qualification for zakat assistance.	Updated Financial Information required.
<u>Six months or more - Special Cases -</u> within one calendar year	Discouraged except in special cases	<u>Special Cases</u> (1) Widows and/or single women with dependents (2) Disabled Individuals (3) The elderly (65 and above) (4) Families where head of household makes minimum wage due to language and/or skills limitation

ISLAMIC SOCIETY OF GREATER HOUSTON

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- c) In exceptional cases, the monthly maximum limit of \$750 mentioned in paragraph 10.a may be increased by the Treasurer upon recommendation of the Chairperson of the Zakat & Sadaqa Committee of Islamic Center; provided all other disbursement limits remain unchanged.
- d) Annual Maximum: Not exceeding \$9,000 per applicant/household for all types of assistance mentioned in 10.a and b above.
- e) Food Card: \$100 per person with a maximum of \$300 for a family of five or more per month. With respect to duration of assistance under this category, the limits specified in paragraph 8.b. above will apply. The applicant/household however will not be eligible for issuance of Food Card, if he/she is receiving Food Stamps.
- f) Maximum Threshold Summary :

(1)	Rent :	\$750 Maximum per month
(2)	Utilities :	\$750 Maximum per month
(3)	Food Cards :	\$300 Maximum per month
(4)	Other Financial Assistance :	\$750 Maximum per month
Total Above Combined of \$750/Month , \$9,000/Annual Maximum		

11) Examples of those not qualifying for Zakat and/or Sadaqah assistance include but are not limited to the following:

- (a) for payment of legal fees and costs in divorce cases, domestic violence or abuse cases, asylum petition cases, immigration cases, or cases where providing assistance will make ISGH a party or seen as supporting one party over the other;
- (b) For payment of medical and dental bills, and
- (c) For payment of credit card debt where the debt is due to overspending beyond the applicant's means.

12) The Case Manager (employed by ISGH) will review, evaluate and ensure the compliance of Zakat policy by all Zakat/Sadaqa Committees at all ISGH Islamic centers.

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- 13) The Zakat Committee Member will adhere to all Zakat, Sadaqa, And/or Fitra requests with the utmost respect for the applicant with care, good faith, and due diligence. If Zakat committee member does not adhere to this value, further action by ISGH administered to match ISGH core mission value as posted in the Bylaws.
- 14) One time Emergency Help – In situations which demand immediate financial assistance, a center can use up to \$100 from their petty cash to provide quick relief. The Associate Director is responsible to itemize the expense for petty cash replenishment on the petty cash log. If the need is higher than \$100, then the ISGH issued corporate card may be used and the expense classified as such. Alternatively, the ISGH Case Manager may be contacted to address the situation.

Adopted by the Board of Directors: Original

Revised and Approved by the Board of Directors: 2.20.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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621 – PETTY CASH FUND POLICY

621.1 Purpose:

1. Establish and document Petty Cash Fund policy and procedures to ensure proper authorization, identification, tracking, protection and use of ISGH resources, and
2. Demonstrate compliance with generally accepted accounting principles, applicable laws, rules, and ISGH Bylaws.

621.2 Policy:

1. ISGH shall maintain a petty cash fund to pay for small, miscellaneous expenses such as stamps, small delivery charges, emergency supplies such as postage, paper towels, coffee and other basic office supplies, minor repairs or other miscellaneous expenses.
2. The Petty Cash fund shall not exceed the \$ 3,000 limit at any time.
3. The Accounting Department at the Main Center shall be the custodian of the petty cash fund
4. At the Islamic Centers, the Finance Secretary and/or the Associate Director shall have the authority to request petty cash. The Associate Director may designate another person as petty cashier, who receives funds and renders services.
5. The petty cash fund shall be operated on a cash basis. This means when it is time to replenish the petty cash fund, petty cashier through the Associate Director or the Finance Secretary shall request a check for the difference between the cash-on-hand and the total assigned to the petty cash fund. At this time, the Accounting Department at the Main Center shall total out the expenses made and identify those expenses by general ledger account number.
6. When the check request is submitted for payment, it shall indicate the total amount needed to bring the fund back up to \$3,000 limit.
7. Check request shall provide a breakdown of the various expense accounts being charged to each account.
8. When a request for petty cash reimbursement is made to Accounting Department at the Main Center, items will be listed on the Petty Cash Fund Reconciliation Sheet. A description of each item charged shall be recorded together with the amount. The

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Accounting Department personnel must receive vendor receipts and/or vouchers to verify legitimacy for the request to be processed for approval.

9. The Accounting Department shall have the responsibility to track all petty cash accounts and evaluate expenses and report to odd or unusual expenses.

621.3 Procedure:

1. When a request for petty cash reimbursement is made to Finance Manager, the item shall be listed on the Petty Cash Fund Reconciliation Sheet. A description of the item charged shall be recorded together with the amount. The Finance Manager must receive a vendor receipt for processing of approval of the amount of the requested.
2. The recipient of the petty cash funds must sign the sheet to indicate receipt of the funds. The paid receipt should be attached to the sheet. At that time, the Petty Cash Fund Reconciliation Sheet and associated receipts are attached to the check request voucher.
3. The Accounting Department shall send the Document “ISGH Petty Cash Log _Template” to each recipient of petty cash to log in expenses.

621.4 ISGH Internal Control

1. The Treasurer or Comptroller shall reconcile at the end of the year the Petty Cash Fund and all outgoing officers shall return the balance to ISGH Main Center before their term ends.

621.5 Implementation:

1. The Treasurer shall have overall responsibility to implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center and Associate Directors at Islamic Centers.
2. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration and implementation of this Policy.
3. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of the Policy and notify any additional requirements mandated by GAAP compliance.

Adopted by the Board of Directors on 10.14.2020

Revised and approved by the Board of Directors on: 10.14.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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Petty Cash SOP

1. Funding/Replenish Recipient

	DR	CR
10500 - Petty Cash	XX	
10000 – Operating Bank Account		XX

2. Expenses Incurred For Petty Cash

	DR	CR
60000 – Expense	XX	
10500- Petty Cash		XX

Please refer to “2020 ISGH Petty Cash Log _Template”

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622 – MILEAGE REIMBURSEMENT POLICY

I. Policy

ISGH will pay for mileage reimbursement based on guidelines below:

- A. Standard Mileage Rate for the cost of operating car for work related purposes only is according to current IRS Reimbursement Rate per mile. This rate of reimbursement covers any and all expenses including but not limited to those listed in sub-paragraph D below.
- B. Mileage must be reported in a timely manner - expenses received by employer after 30 days of occurrence will not be reimbursable without valid reason.
- C. Mileage Reimbursement will be reimbursed for the following purposes only :
 - 1. The expenses must be for *ISGH* business driving only
 - 2. Visiting jobsites for work related purposes if so directed by an appropriate elected official.
 - 3. Employee is required, by an appropriate elected official, to attend local meetings, training, seminars, and or workshops, away from his regular place of work.
 - 4. The specific employee positions covered by this policy shall be approved in advance by the Board.
- D. Mileage Reimbursement will NOT be allowed for expenses incurred for the following:
 - 1. Depreciation
 - 2. Lease payments
 - 3. Licenses
 - 4. Gas
 - 5. Insurance
 - 6. Repairs
 - 7. Oil
 - 8. Tires
 - 9. Travel between home and place of regular employment.

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II. Procedure

- A. The following documents that must be filled out and emailed to payments@isgh.org .
- B. Payment reimbursement can take up to 2 weeks.

III. Implementation

- A. The Treasurer shall, with the assistance of the Comptroller, implement this policy and shall notify the Executive Body, and when required to the Board, on any issues, resource constraints, or concerns related to adequate implementation of this policy.

Adopted by the Board of Directors on 9.5.2020

Revised and approved by the Board of Directors on: 9.5.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

FINANCES

623 – CREDIT CARD CHARGES POLICY

I. Policy

- A. All staff members who are authorized, to carry an ISGH credit card, by the Board, will be held personally responsible in the event that any charge is deemed personal or unauthorized even if such unauthorized expense is incurred for ISGH work.
- B. Unauthorized use of the credit card includes personal expenditures of any kind; expenditures which have not been previously authorized; meals, entertainment, gifts, or other expenditures which are prohibited by ISGH Bylaws, ISGH Policies, budgets, Federal and Texas laws, and regulations.
- C. Email and Meeting Minutes are NOT considered adequate source of financial documents.
- D. Documents subject to permanent retention should be saved in a format that preserves the original attributes of the document..

II. Procedure

- A. ISGH issued credit cards must be used wherever possible for all ISGH work-related office supplies and avoid using your personal cards for such purposes.
- B. If there is any extraordinary item that needs to be purchased and is beyond the limit of the card, an advance approval request must be submitted so that the appropriate amount limit can be uploaded on the card.
- C. Receipts with all approval documents and Expense Reimbursement Request Form for all Credit card/ prepaid card charges must be submitted to the Accounting & Finance Department within seven-(7) days after the month ends.
- D. The form used to submit all expense reimbursement requests ~~to~~ must show the exact expense account allocation of the expenses.
- E. The Accounting & Finance Department will verify all credit/ prepaid card charges with the online account.

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III. Implementation:

- A. The Treasurer shall implement this policy with the assistance of the Comptroller and shall notify the Executive Body, and when required report to the Board, on any issues, resource constraints, or concerns related to adequate implementation of this policy.
- B. The Comptroller shall notify the Treasurer of any additional document retention requirements mandated by GAAP compliance.

Adopted by the Board of Directors on 9.5.2020

Revised and approved by the Board of Directors on: 9.5.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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624 – CAPITALIZATION POLICY

624.1 Purpose:

1. Establish and document capitalization policy for proper identification and consistent accounting treatment of qualifying costs and expenditures related to assets, and,
2. Demonstrate commitment to comply with applicable laws, rules, and the generally accepted accounting principles.

624.2 Policy:

1. For the purposes of this policy, “Capitalization” shall mean expensing acquisition costs of an asset over the useful economic life of that asset rather than in the period in which it is acquired and put into service. i.e., amortized or depreciated over its’ useful economic life.
 - a. The following criteria shall be applied prior to capitalization of the acquisition costs: (a) the item must be an asset, i.e., must have an economic useful life of more than 12 months beginning when the asset is put into use, (b) the asset must be tangible i.e., seen and felt; [e.g., buildings, office equipment and furniture, etc.], (c) the item must be new or replacement in nature, (d) the item must not be part of inventory for resale or inventory of repair or spare parts, and (e) the item must be productive or have a function in business operations.
 - b. This policy prescribes that asset expenditure exceeding the capitalization threshold of \$5,000 for any single individual office furniture or equipment item shall be capitalized and depreciated.
 - c. Depreciation is provided on a straight line method over the estimated useful economic life of the assets on a consistent basis.
2. For the purposes of this policy, “Capitalization” shall also mean expensing improvement expenditures related to the asset over the useful economic life of that asset rather than in the period in which they are incurred when future benefit for the expenditures exists. i.e., amortized or depreciated over its’ useful economic life.

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- a. It is ISGH policy to capitalize tangible asset improvement costs and expenditures, provided such costs materially increase the value or extend useful economic life of the asset.
 - b. Costs and expenditures for improvement of office furniture, vehicles and equipment in excess of the capitalization threshold of \$5,000, prescribed by this policy, shall be capitalized and depreciated. Qualifying expenditures above this threshold shall be recorded in the books of account as fixed assets, and expenditures below the threshold shall be charged to expense as incurred.
3. Ordinary and necessary expenditures related to tangible assets, such as for use, operation, repairs and maintenance including materials and supplies are charged to expense as incurred.
4. Donations of property and equipment received shall be recorded at fair value as support, unless restricted by the donor for a specific purpose. Assets donated with explicit instructions are recorded as restricted support.
5. Land and buildings purchased, constructed or any improvements thereto are granted, assigned, transferred and conveyed to North American Islamic Trust Inc. (“NAIT”).

603.3 Implementation:

The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and Finance staff at the Main Center. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy. The Comptroller shall report to the Treasurer any issues, resource constraints, or concerns related to administration of the Policy and notify any additional requirements mandated by GAAP compliance.

Adopted by the Board of Directors on: 10.14.2020

Revised and approved by the Board of Directors on 10.14.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

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625 – POLICY ON EMPLOYEE ADVANCES

625.1 Purpose:

1. Establish and document Employee Advances policy and procedures to ensure proper authorization, identification, tracking, and recovery and protection of ISGH resources, and
2. Demonstrate commitment to accountability, financial transparency and good governance, and compliance with applicable laws, rules, and ISGH Bylaws.

625.2 Policy:

1. ISGH discourages use of salary advances as a general rule. However, ISGH, will, as an exception, consider under ‘rare or extraordinary circumstances’ an employee’s request written for salary advance. For the purposes of this policy, one or more of the following shall constitute ‘rare or extraordinary circumstances’: (a) Unexpected family health crisis - not covered by insurance, (b) Damage to property from natural disaster, flood, fire or other accidents – not covered by insurance, (c) Unexpected repair to personal transportation vehicle – not covered by insurance, and (d) expenses as a result of death of an immediate family member.
2. All loans to ISGH employee shall henceforth be termed not as ‘loans’ but as “Employee Advances”.
3. Employee Advances shall only be available to ISGH employees in benefitted positions (Full Time or Part Time).
4. Employees should be employed with ISGH for a minimum of 3 years.
5. No more than one advance will be given to an employee in a calendar year (1 January through 31 December).
6. Advance to an employee shall not exceed 50% of the net base earnings due to the employee in his or her next paycheck up to a maximum of \$10,000. Salary advances for an employee classified as ‘non-exempt’ under the Fair Labor Standards Act shall be limited to calculations based on the employee’s regular schedule, exclusive of overtime, comp time or additional hours.
7. All employee salary advances shall be interest free.

ISLAMIC SOCIETY OF GREATER HOUSTON

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8. Limits of financial authority of different ISGH officers for salary advances to employees shall be the same as the limits of their general financial authority described in ISGH Policy # 610.

625.3 Procedure

1. All salary advances to employees who work full time or part time in ISGH General and Administrative areas shall be from General Funds. All salary advances to ISGH employees who work as teachers full time or part time shall be from Education Fund.
2. Salary advances shall be repaid at a rate of not less than \$100 per pay period and must be repaid within one calendar year.
3. All salary advances employees must be properly authorized, documented and witnessed as required by Shariah and properly recorded in the books of account.
4. No salary advances shall be disbursed prior to receiving a duly completed and signed promissory note for the advance in ISGH prescribed form. A copy of the ISGH form will be available from the Finance Department at the Main Center.
5. The original note of indebtedness must be provided to the Finance Department at the Main Center for safe keeping. Similarly Main Center must be notified when the note has been retired.
6. The Finance Department at Main Center shall track and update all active loans on a monthly basis.
7. Loan approval shall be in compliance with the approval limits specified in the policy #610 Financial Authorities and Duties of Elected Members.

625.4 Implementation:

1. The Treasurer shall implement this Policy with the assistance and participation of the Comptroller and finance staff at the Main Center and Associate Directors at Islamic Centers.
2. To assist the Treasurer, the Comptroller is designated as the Administrator in charge of day to day administration of this Policy.

ISLAMIC SOCIETY OF GREATER HOUSTON

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3. The Comptroller shall report to the Treasurer on any issues, resource constraints, or concerns related to administration of the Policy and notify any additional requirements mandated by GAAP compliance.

Adopted by the Board of Directors on: 9.23.2020

Revised and approved by the Board of Directors on: 9.23.2020

ISLAMIC SOCIETY OF GREATER HOUSTON
POLICIES & PROCEDURES

700 – MEMBERSHIP

ISLAMIC SOCIETY OF GREATER HOUSTON

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MEMBERSHIP

701 – NATURE OF MEMBERSHIP

Policy

ISGH is a voluntary association of Greater Houston Muslim Community. All Muslims living in Greater Houston area are natural members of ISGH, however, to vote or hold an office a person has to be paid eligible voting member and file a membership application. Persons who apply for ISGH membership do so strictly on a voluntary basis.

Procedure

Persons who apply for ISGH membership do so of their own free will. However, by applying for ISGH membership they indicate their commitment to abide by all ISGH rules and regulations.

All ISGH members have the right to withdraw from ISGH, at will, at any time, with or without cause; however, membership dues once paid will not be refunded.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

702 – ACCEPTANCE OF MEMBERSHIP

Policy

ISGH Majlis Al-Shura, at its sole discretion, may accept or reject any membership application, with or without cause.

Procedure

Application for membership does not guarantee acceptance and ISGH makes no promises of acceptance to any membership applicant.

Acceptance of initial membership application does not guarantee renewal or continued membership, including those on Life Membership.

ISGH provides no guarantees of any rights or services to any of its members.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

703 – MEMBER OBLIGATIONS

Policy

All members of ISGH must comply with ISGH rules and regulations, including its Constitution & Bylaws as well as provisions of the Policy & Procedures Manual.

Procedure

Majlis Al-Shura, which consists of elected representatives of the community, is the legislative body of ISGH. Over the years, ISGH Majlis Al-Shura has adopted a number of rules and regulations which deal with community related matters. All ISGH members must comply with existing and new rules and regulations as and when these rules become effective.

Majlis Al-Shura may take disciplinary action(s) against any member who is found to have violated ISGH rules and regulations.

Disciplinary action against an ISGH member may include any of the following actions:

- Reprimand
- Penalties
- Restriction(s) on participation in ISGH activities
- Denial of access to ISGH facilities
- Temporary or permanent revocation of ISGH membership or
- Any combination of the above.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

704 – VOTING ELIGIBILITY

Policy

Only eligible ISGH voting members are allowed to vote in ISGH elections.

Procedure

The requirements noted below shall be satisfied before a person may be eligible to vote:

a) Have submitted their completed membership application form at least once and fulfilled one or more of the following dues payment criteria:

- i) Lifetime members of ISGH (any person who donates \$10,000 in a given calendar year for any cause except Zakat or Sadaqa)
- ii) Members who have paid their membership dues on or before June 30 of the election year.
- iii) Members who are registered as Checkomatic or credit card donors, even if total sum of their donation by June 30 is less than their applicable membership dues provided it is greater than the membership application fee by end of December.
- iv) if a member donates a cumulative of \$500 or more prior to June 30 to any ISGH account via check or credit card or cash where a receipt is obtained, except for Zakat or Sadaqa, the appropriate membership fee would be deducted and applied to renew his/her ISGH membership for that current year, provided that the member does not specifically advise ISGH not to renew his/her membership in this manner.

b) By June 30 of the election year have attained the age of 15 years

c) Regularly participate in at least one of the following four activities, at any ISGH facility:

- Children or adult education programs
- Funeral arrangement
- Quranic Study
- Al-Dawah Activities
- financially contributed a fair share (at least 1%) of their annual income.
- volunteered their time in other approved organizational activities of the Society not included above.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

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- d) Persons who have applied for ISGH membership on or before June 30 of the election year and have been granted exemption from paying dues by Majlis Al-Shura based on filing a Financial Hardship Application.
 - e) Any membership applications that are from counties of Texas which are one county beyond the counties immediately adjacent and contiguous to Harris or Ft Bend County or from a location that is greater than 25 miles from an existing ISGH Islamic Center in Harris or Fort Bend County, would be treated as Associate members and not as eligible voting members.
 - f) Any membership application brought to the ISGH Main Center by anyone who is not a designated official of that specific or respective Islamic Center or Zone (EB member, Zonal Director, Associate Director, or Membership Secretary) after June 30 will not be accepted as eligible voting membership for that year. The Associate Director and/or Membership Secretary are designated officials only for their own Islamic Centers and are not designated to accept membership applications for/from other ISGH ICs regarding the membership deadline of June 30.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

705 – MEMBERSHIP INFORMATION AND LISTS

705.1 Purpose:

1. Establish and document policy and procedures regarding identifying and handling of ISGH Member Information and Lists, and
2. Demonstrate commitment to protect and secure confidential information, and compliance with applicable laws, rules, and the Bylaws

705.02 Policy

1. Personal information of all members and members lists are classified as a part of ISGH Confidential Information and the handling requirements described in #506 Policy on Confidential Information shall apply along with the supplementary requirements described herein this policy.
2. Pursuant to the requirements of ISGH Bylaws, Area Representatives and Membership Secretaries at the Islamic Centers shall be provided with access to limited Confidential Information, specifically, names of the members, their postal and email addresses, restricted to the Islamic Center area(s) of their respective representation in order to discharge their duties and responsibilities to associated with their position for ISGH business.
3. In accordance with the requirements of Texas law, ISGH will, after announcing the date of annual general or special meeting, prepare an alphabetical list of names and addresses of all voting members and make it available at ISGH Main Center from the second business day after the notice of the meeting until the conclusion of the meeting. A member, on a written request stating the purpose, may inspect and copy at member's expense the list at any reasonable time and for a proper purpose during the period list is available for inspection. Such list shall not contain any other information such as personal phone numbers, email addresses, family details, credit card or bank account information. He shall sign the confidentiality agreement prior to copying the list.
4. A list of all voting members, containing specifically, members' names and their addresses, for all Islamic Center areas shall be provided to the Election Commission by first Sunday of September each year in order to discharge its duty and responsibility of conducting elections as described in ISGH Bylaws. Such lists made available to the Election shall not contain any other information of the members such as personal phone numbers, email addresses, family details, credit card or bank account information.

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

705.3 Procedure

1. Access and distribution of Members Lists shall be restricted to those identified in paragraphs 1, 2 and 3 in view of their legitimate business need to know subject to signing the confidentiality agreement, as well as those members of staff at ISGH Main Center who are responsible to maintain them.
2. The attached specimen confidentiality agreement (Exhibit-1) shall be used after making changes applicable for each of those authorized in paragraphs 1, 2 and 3, to ensure retention of only those provisions that apply in each respective case.
3. Area Representatives whenever communicating by email with the members residing in their area of representation shall abide the guidelines described in attached Exhibit-2 to be compliant with CAN-SPAM Act.
4. The Area Representatives of any zip code which has more than one elected Area Representative shall coordinate through the Associate Director to avoid sending multiple communications to members duplicating the same message.

Adopted by the Board of Directors on: Original

Revised and approved by the Board of Directors on: 10.14.2020

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

Exhibit-1 to # 705 Policy

ISLAMIC SOCIETY OF GREATER HOUSTON

Confidentiality Agreement

Area Representatives

1. In the performance of my duties as Area Representative of the Islamic Society of Greater Houston (ISGH), I may gain access to members' lists and their contact information ("Confidential Information") that is protected by ISGH policies, or federal or state law. I understand that unauthorized and/or improper disclosure of such Confidential Information can adversely impact ISGH, and its' individual members.
2. I shall use the Confidential Information solely in performing duties of my position and for ISGH purposes only. I shall not use it, either in whole or in part, for any unlawful purpose.
3. Other than what is required in regular performance of my duties and responsibilities as Area Representative, I shall not copy, reproduce, create derivative works, alter or delete Confidential Information. I shall immediately report to ISGH officials designated in the policy any unauthorized use, duplication, or disclosure of Confidential Information by myself or others.
4. I shall not display, divulge, publish, distribute, transmit, broadcast, or circulate to anyone or for any purpose without the express written consent of designated ISGH officials.
5. I understand that any failure to adhere to one or more of the above listed conditions will subject me to disciplinary action that may result in my removal as Area Representative, expulsion from ISGH Membership, and civil and criminal legal sanctions.
6. I acknowledge that I have read, understood and agree to be bound by the terms and conditions of this Confidentiality Agreement. These obligations shall survive the termination of the Agreement

Date: _____ Area Representative: _____
(Name & Signature)

Date: _____ Witness: _____
(Name & Signature)

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

MEMBERSHIP

Exhibit-2 to # 705 Policy

Guidelines for CAN-SPAM Act compliant Emails

1. Send e-mails from a legitimate, active e-mail address. Send emails from an official email address that identifies the organization. If the recipient hits "Reply" and responds to the message, the answer should go to an in-box that is monitored. [Entails issuing official email addresses from Islamic Centers to area reps. [Example: xxx@masjidalsalam.org]
 2. Provide accurate header information and a postal address for the sender. The "From" section of the e-mail should clearly and accurately identify either the sender or ISGH (or Islamic Center) or both. The body of the message should contain a snail-mail address. The sender should make it clear to the recipients why they're being emailed — for example, "You are receiving this email because you are a donor", or "You are receiving this email/newsletter because you subscribed to receive email/newsletter from ...". Provide a valid **physical** postal address of the sender. [Example: ISGH or IC.]
 3. Do not send out emails from a bulk list with everyone's e-addresses in the "To" line, so that they are public and therefore available to everyone. Use the "bcc" line, since recipients have not given the organization permission to share their email contact with others.
 4. Give the message an accurate subject line. Use a subject line that is not misleading as to what is contained in the email. It is unlawful to use subject lines that mislead the recipient about the contents or subject matter of the message. Ensure that the e-mail is related to the ISGH's mission (example: information for members, renewals, or news about current or upcoming programs) and is not of commercial in nature.
 5. Provide recipients clear and conspicuous notice of the opportunity to opt-out of future mailings. The notice must be in every email message and must be provided to all individuals receiving the message. Include in every email either a link to a page where recipients can remove their addresses or provide an e-mail address where they can write to have their addresses removed. Do not require any information other than their email address to unsubscribe.
1. If some members opt out of future mailings, respect their wishes. The sender/IC/ISGH has 10 days to remove them from the mailing list(s). Do not send subsequent email after that. Furthermore, if the recipient has opted-out, the sender may not release the email address of the recipient to others. If the sender doesn't give the recipients a list of things to opt-out of, they are opting out of everything when they unsubscribe.

ISLAMIC SOCIETY OF GREATER HOUSTON
POLICIES & PROCEDURES

800 – FACILITY

ISLAMIC SOCIETY OF GREATER HOUSTON

POLICIES & PROCEDURES

FACILITY

801 – MANAGEMENT

Policy

Islamic Center Administrative Body of an ISGH facility is responsible for managing the day to day affairs of the respective facility.

Procedure

Administrative Body of each facility is appointed in the manner specified in the ISGH Bylaws.

The Administrative Body reports to the respective Associate Director.

For the purpose of streamlining work flow, respective Associate Director may, within their jurisdiction and fiscal authority, assign any managerial authority to the Administrative Body.

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FACILITY

802 – ACQUISITION OF REAL ESTATE PROPERTY

Policy

ISGH may acquire only those real estate properties that are recommended by Executive Body and approved by the Shura.

Procedure

No one is allowed to acquire any real estate property in the name of ISGH unless the proposal for such acquisition (by donation, purchase or lease) is approved by the Shura upon the recommendation of the Executive Body.

The Executive Body will conduct due diligence review of the proposal. This review will include but is not limited to:

Financial analysis (market value, terms of payment, existing liens including any taxes, penalties, encumbrances, trends of property value change etc.)

Suitability for intended use (deed restrictions, neighborhood, social attitudes of neighbors, accessibility, visibility etc.)

Location analysis (environmental and contamination laws, condemnation status, surface water impact laws, subsoil mineral rights, flood plane, ground fault lines etc.)

Executive Body may conduct such review through its own sources or rely on recommendations of any person or persons or company that is/are appointed for this purpose.

If satisfied with due diligence review results, Executive Body may approve the proposal for acquisition of a real estate property.

For leased properties, a copy of lease agreement must be provided to Executive Body for legal review before the agreement is signed on behalf of ISGH by the President.

For donated or purchased properties, the transaction may be carried out through a reputable title company or an attorney.

The title company or attorney must be made responsible for providing ISGH original or, where applicable, copies of all relevant papers to the ISGH General Secretary. Such paperwork will include but is not limited to property title, title insurance, deed

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restrictions, settlement declaration, any estoppels letter(s) and documentation of any warranties, wavers or exemptions etc.

In addition to the above the title company or attorney must be made responsible for providing a schedule of all follow up actions that may be necessary to fulfill all legal and taxation requirements pertaining to the transaction.

All real properties shall be put in trust with NAIT after a suitable period following acquisition.

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FACILITY

803 – CONSTRUCTION AND REMODELING

Policy

803.01 Construction of a new ISGH facility or structural remodeling of any existing ISGH facility that requires a construction permit for costs more than \$10,000 requires recommendation of the ISGH Central Construction Committee (CCC) prior to approval of the Shura. Construction Policy Guidelines have been developed by CCC to cover all aspects of construction operations and require full compliance.

803.02 All Construction contracts require signature of ISGH President or designee.

803.03 No local construction committee is authorized to unilaterally approve work contracts.

803.04 No release of ISGH funds by Treasurer for Construction projects unless & until project has been reviewed and approved by CCC.

803.05 Installment payment method be utilized with last check payment withheld and only released when all subcontractors provides non-lien confirmation or payment should be made directly to subcontractor.

803.06 Prior to any major construction at a new ISGH facility, a Special Capital Projects Review Committee, would review capital construction projects to ensure that each new facility has a Master Site Utilization Plan prior to construction.

Procedure

Construction of a new ISGH facility or major structural remodeling of an existing facility, requiring construction permit or costing more than \$10,000, should not be started until recommended by the Central Construction Committee (CCC).

CCC has developed a comprehensive Construction Policy Guidelines document. All ISGH construction projects require full compliance with every aspect of this policy guideline. Violations of construction policies shall result in withholding of funds or non-payment of work conducted in violation of policy.

All Construction contracts that require a construction permit or project that costs more than \$10,000 require signature of ISGH President or designee.

No local construction committee is authorized to unilaterally approve or sign work contracts.

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Construction drawings & plans for new ISGH facilities or major remodeling of any existing facility should be submitted to CCC for review & recommendation prior to submittal to Shura for approval.

For new facilities, after reviewing construction drawings and plans, CCC will submit its report to Shura for approval of project.

For remodeling of any existing ISGH facility, CCC will convey its recommendation directly to the local Construction Committee.

Central Construction Committee may also provide advice and direction during RFP preparation, bid award process, permit and construction phase.

There shall be no release of ISGH funds by Treasurer for Construction projects unless & until that project has been reviewed and approval by CCC has been obtained in writing.

Installment payment method be utilized with last check payment withheld and only released when all subcontractors provides non-lien confirmation or payment should be made directly to subcontractor.

This policy does not apply to projects involving replacement of onsite appliances, maintenance of existing buildings and upgrading or remodeling that does not involve building structural changes or remodeling projects that do not require construction permit.

Prior to any major construction at a new ISGH facility, a Special Capital Projects Review Committee, reporting to ISGH Treasurer, would review ALL capital construction projects and validate the decisions of the local IC administration to ensure each new facility has a Master Site Utilization Plan prior to start of any major construction project.

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FACILITY

804 – MAINTENANCE

Policy

The Administration Body of each facility is responsible for maintenance of the property.

Procedure

The Islamic Center Council of each facility may hire or award a service contract to an entity (individual or company) to perform routine maintenance of the property.

Islamic Center Council must abide by all applicable ISGH Employment Policies and Agreement policies, when entering into a service agreement with any entity, whether it is an individual or a company.

The monetary value of such arrangement must not exceed the financial authority limits of the authorizing person. No financial arrangements should be made unless approved by the person or entity (Associate Director, Zonal Director, Executive Body or Majlis Al-Shura) that is authorized to make such decisions.

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POLICIES & PROCEDURES

FACILITY

805 – FACILITY USE

Policy

- 805.01 ISGH facilities may not be used for any activity that is against Shariah or is in conflict with the generally acceptable Islamic social and moral conduct.
- 805.02 Only authorized individuals or organizations are permitted to use ISGH facilities.
- 805.03 Non-ISGH persons and organizations that wish to address congregations or use any ISGH facility, for events that are not initiated by ISGH, must obtain permission for each event from the appropriate authority.
- 805.04 ISGH facilities may not be used for promotion of political agenda(s) of any specific political candidate or political party.
- 805.05 ISGH facilities may not be used for overnight stay except where specifically approved for Dawah or Tableegh.
- 805.06 ISGH Facilities may be used by non-ISGH organizations and parties for that charge a fee for attendance provided that they adhere to strict ISGH guidelines in this regard.
- 805.07 ISGH and IEIT have an Facilities Agreement for the use of ISGH facilities for fulltime Islamic schools
- 805.08 All ISGH activities shall be cancelled at Early Voting Location during voting hours and at Main Center during Election Day voting.

Procedure

All activities and events held at any ISGH must be designed to comply with generally acceptable Islamic code of morality and behavior.

Except for persons and entities that are prohibited from using ISGH facilities, all are welcome to participate in ISGH scheduled public activities that are held at any of its facilities.

Only the ISGH Executive Body has the authority to permit usage of ISGH facilities.

For any event held at any ISGH facility, the Executive Body or the respective Islamic Center Council or facility administrative body, at their discretion, may charge a reasonable facility usage fee to the event sponsor.

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If the non-ISGH entity organizes a seminar/workshop/educational event on ISGH property for which there is no entry fee, then that entity shall pay the respective ISGH Islamic Center or mussala a use fee that is approved by the respective IC Council for specific time usage of that facility. If the program is to be jointly sponsored with ISGH, this use fee may be waived by a joint decision of the ISGH Executive Body and the respective Zonal Executive Committee. Under all circumstances, there should be the ISGH logo prominently displayed on any publicity material include electronic delivery for that program/event.

If the non-ISGH entity organizes a seminar/workshop/educational event on ISGH property for which it charges an entry fee or cost charge, then 25% of the gross proceeds (i.e. 25% of all entry fees or charges prior to any deduction for expenses) shall be paid to that respective ISGH Islamic Center or Mussala. If the percentage of gross proceeds that are payable to ISGH are below the use fee established for that Center, then the appropriate use fee shall apply as the payment to ISGH. Under all circumstances, there should be the ISGH logo prominently displayed on any publicity material including electronic delivery for that program/event.

In reserving an ISGH facility for possible use, the non-ISGH entity should first contact the respective Islamic Center administration (generally the Associate Director) to determine if the facility is available for use on the requested date/time. However this contact with the IC administration does not constitute approval to hold the program as that approval can only be provided by the Executive Body. The non-ISGH entity shall then contact the ISGH Executive Body for approval to hold that specific event on ISGH property.

Non-ISGH persons and organizations (that have not been pre-approved) and ISGH persons who wish to invite such persons or organizations to an ISGH facility, must notify ISGH Executive Body 2-3 weeks in advance for approval if they wish to address congregation or utilize any ISGH facility for any event.

As a non-profit religious organization ISGH is not allowed to involve activities that are meant to influence law making process or to promote specific political agendas. However, ISGH is allowed to educate the community members about the overall political process, matters and issues that may have an impact on the community and various available choices. Thus, while administrators of ISGH facilities are not allowed to endorse any political candidate they can provide EQUAL OPPORTUNITIES to ALL political candidates to educate the community about issues and their views for solving such issues.

To promote Islamic education on a professional basis, ISGH had established the Islamic Education Institute of Texas (IEIT) to operate fulltime schools. In order to ensure smooth operations while keeping the authorities of both ISGH and IEIT intact, a Facilities Use

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Agreement has been jointly approved and signed by both ISGH President and IEIT Board of Trustees Chairman. The contents and articles of this comprehensive document can only be modified by joint approval of ISGH Shura and IEIT BOT, and not by any ISGH Islamic Center Council or local school administration.

All ISGH and non-ISGH activities, including weekend school classes, scheduled during the hours of Early Voting at Early Voting locations and Election Day voting at Central Islamic Center (Main Center) for ISGH General Elections shall be canceled or re-scheduled.

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FACILITY

806 – DISPLAYS

Policy

- 806.01 ISGH logo shall be displayed at all facilities.
- 806.02 ISGH Executive Body may permit non-ISGH entities to distribute and/or display event or appeal announcements/flyers at its facilities.
- 806.03 Installation or display of banner(s) of non-ISGH entities on any ISGH facilities is prohibited.

Procedure

ISGH logo shall be installed and displayed prominently at all ISGH facilities and on all ISGH publication, flyers, banners, or on any publicity material.

If approved by EB, non-ISGH entities may display and/or distribute fliers and posters at ISGH facilities, to appeal, announce or promote an activity or project. If a project or program is jointly organized with a non-ISGH entity, ISGH logo should be prominently displayed on any publicity material.

If approved, non-ISGH entities may set up a temporary table/booth at ISGH facility/ies to appeal, announce or promote an activity or project.

ISGH takes no responsibility for accuracy, authenticity or validity of any material that is distributed on ISGH facilities by any non-ISGH entity.

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807 – PROHIBITION OF ACCESS & USAGE

Policy

A party in legal conflict with ISGH may not use any ISGH facility or property for any kind of activity or benefit, until the conflict has been resolved and ISGH Executive Body removes this restriction.

Procedure

To safeguard its interests and legal rights; ISGH does not permit any person or party that is in legal conflict with ISGH to utilize ISGH facilities for any kind of activities, including but not limited to announcements, appeals, meetings, solicitations, business and fundraising activities, until the conflict is resolved and ISGH Executive Body removes this restriction.

ISGH does not allow a party in litigation with ISGH to use any ISGH materials, equipment, documents, AV collection, electronic files, database or any other item for any purpose, until the conflict is resolved and ISGH Executive Body removes this restriction.

Unless authorized by a competent authority an entity in legal conflict with ISGH may not access, copy or transmit any ISGH documents, AV material, electronic files or database until approved by ISGH Executive Body.

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POLICIES & PROCEDURES

FACILITY

808 – COORDINATION OF ACTIVITIES

Policy

Friday prayers at all ISGH facilities shall start with Khutbah at 1:30 PM. Individual facilities may amend Khutbah start time after recommendation of Islamic Center Council and Shura approval.

Procedure

All ISGH facilities shall schedule Friday prayers with Khutbah start time at 1:30 PM. However, a facility may schedule a different Khutbah start time with the consent of the respective Islamic Center Council if such time change is approved by Shura.

If ISGH has announced Eid prayer at one central location, then no ISGH Center shall hold independent Eid prayers.

Generally Islamic Center Council of a facility will permit religious and social activities organized by members associated with the respective facility.

On occasions when there is a conflict of timing or interest among the activities, the Islamic Center Council by majority vote may prioritize or disallow any activity at their discretion.

Islamic Center Council may also disallow any activity if it is considered to cause disharmony among the membership, or if the organizers of the activity consistently fail to abide by facility usage rules.

ISGH Executive Body can override the decision of any Islamic Center Council.

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FACILITY

809 – DESIGNATED IMAM

Policy

In the presence of the designated Religious Teacher (Imam) no other person is allowed to lead the prayers unless authorized by the designated Imam of the facility.

Procedure

Generally, the Religious Teacher assigned to the facility is the designated Imam of the facility.

The person assigned by ISGH for Friday (Juma) Khutbah is the designated Imam for the respective Friday prayers.

Islamic Center Council may temporarily assign a qualified person as the designated Imam for leading Taraweeh prayers.

In the absence of designated Religious Teacher or Khateeb, the Islamic Center Council of the facility will assign a person as the designated Imam.

In the absence of the designated Imam at any prayer time, the congregation may by consensus choose another person to lead the prayers.

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810 – KHUTBAH

Policy

810.01 The purpose of the khutbah should be to improve the congregation's relationship to Allah and His deen, and it should be based on verifiable references from the Qur'an and Sunnah. The khutbah must not be related to controversial topics (including one-sided fiqhi opinions), and it must not discuss opinions related to US government policies, local political issues or support/oppose any political candidate.

810.02 The Khutbah Committee reports to the President of ISGH and is led by the Khutbah Committee Chairman. The Committee is responsible for the effective operation of the Friday khutbah system. Members of the Khutbah Committee are nominated by the Khutbah Chairman and approved by the EB.

810.03 Khateeb is expected to be familiar and abide by the ISGH policies and procedures regarding khutbahs. Any violation of the policies will result in a warning; further infractions may result in removing the khateeb from the approved roster.

Procedures

The khutbah schedule is made by ISGH Main Center Office and reviewed and approved by the Khutbah Committee Chairman. After the monthly schedule is published, any requested schedule changes to the assigned khateeb can only be made 72 hours before Friday (i.e. Tuesday afternoon). Any exceptions must be approved by the ISGH President and / or Khateeb Committee Chairman.

Requests for khateeb not on the approved list (e.g. out of town visitors) must first be submitted to the Executive Body for approval at least two weeks prior to scheduling; final scheduling decisions reside with the Khutbah Committee Chairman. Under no circumstances shall representatives or affiliates of any organization designated by the U.S. Department of State as supporters of terrorism be allowed to deliver a khutbah on any ISGH facility.

Khateeb is expected to start the khutbah on time; as such they should strive to get to the Masjid 10-15 ahead of time to accommodate traffic delays or parking issues. Masjid administrators are asked to give a five minute grace period for delayed khateeb after which they can assign a local, back-up khateeb.

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Priority for the 1st khutbah of the month will be given to the local Religious Teacher for that Masjid as scheduling permits with rotation such that other Khateeb is also able to deliver Khutbah at that Masjid. In general, a khateeb will not be scheduled for more than one khutbah at the same location in the same month. All exceptions need to be referred first to the Executive Body and then ratified by the Khutbah Committee Chairman.

ISGH employees (Religious Teachers, Youth Coordinators, etc.) are expected to prioritize ISGH khutbah commitments over other khutbah requests. They are expected to deliver at least three khutbahs a month at an ISGH facility, unless they have been excused via pre-approval from the Executive Body.

The khutbah shall be delivered in English, except for the essential parts which are required to be in Arabic. In case the Executive Body or Khutbah Committee creates a common set of talking points to address a specific issue, the khateeb should respect and do their utmost to incorporate these points in their khutbah.

ADs should report back to the Khutbah Committee within 48 hours in case a scheduled khateeb does not show or does not abide by any of the aforementioned Khutbah Policies. ADs should ensure a viable back-up khutbah process with pre-assigned local khateeb and pre-printed khutbahs. In case of khateeb delays greater than five minutes, the back-up system should be put in place.

All Khateeb is must attend the regular Khutbah Meeting whenever scheduled. Valid reason for non-attendance must be notified to Khutbah Committee ONE week ahead of the meeting.

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FACILITY

811 – ANNOUNCEMENTS

Policy

Only authorized persons are allowed to make announcements at ISGH facilities and functions.

Procedure:

Only designated persons may make announcements at ISGH facilities and functions. This includes announcements made before or after congregational prayers and Friday Khutbah, and announcements made at offsite ISGH functions. The persons who are allowed to make such announcements are:

ISGH Shura members, Associate Directors, or their designee(s)

Khateeb

Invited guests

Any Khateeb or invited guest who wishes to make non-ISGH related announcement(s) must inform the respective ISGH Shura member, Associate Director, or his designee about the nature and contents of proposed announcement. The concerned Shura member, Associate Director, or designee may not permit any such announcement if they consider the announcement to be unsuitable for the occasion or not in the best interest of ISGH.

Each Friday, Main office will prepare a list of announcements for publicity, to the Friday prayer congregation, at various ISGH facilities. Cut off time for submission of items for Friday Announcements List is 4:00 PM on Wednesday prior to the respective Friday. Late submission may not be included in the list.

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POLICIES & PROCEDURES

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812 – SOLICITATIONS

Policy

- 812.01 Only authorized persons are allowed to solicit; publicize or distribute any kind of information or material at ISGH facilities.
- 812.02 ISGH employees may not solicit or distribute literature concerning non-ISGH interests during working time.
- 812.03 Posting of written solicitation on ISGH bulletin boards is restricted. Employees and all other persons should obtain authorization from management before posting any non-ISGH announcements or solicitations.

Procedure

No one is allowed to solicit, publicize or distribute any information or material (appeals, announcements, handouts, flyers, AV material, etc.) at any ISGH facility, at any time, for any purpose (whether for business or non-business related), without prior permission from the ISGH Executive Body.