

- (ii) Meet prior to the beginning of each season with the Spiritual Liaison to review evaluations from the previous season or year, and to plan for ongoing quality improvement.

**Coach Recruiting and Selection:**

**Age Requirements:**

- a) Head coach (at high school or elementary levels): A head coach should be at least 21 years of age and in compliance with the *Decree on Child Protection*.
- b) Coach (at high school level): At least 21 years of age and in compliance with the *Decree on Child Protection*.
- c) Coach (at elementary level): At least 19 years of age, a high school graduate, and in compliance with the *Decree on Child Protection*.

a. Criteria:

- i. In recruiting and selecting coaches for teams, athletics organizations are expected to seek out, recruit and select persons based on these criteria:
- ii. Virtues: Lives the values and virtues of the Catholic faith whether or not a member of the Catholic Church.
- iii. Capabilities: Knowledgeable about coaching children in a particular sport.
- iv. Rapport: Exhibits a positive rapport with both children and adults.
- v. Maturity: Exhibits appropriate maturity (e.g., level-headed, able to control temper, take responsibility for mistakes, accept criticism).
- vi. Commitment: Able to commit the time necessary for preparation, practices and games.
- vii. In large organizations with athletics directors and/or head coaches, they are preferred to be active, practicing Catholics in good standing with the Church and active in their parishes.

**Minimum Requirements for Coach Preparation:**

- a) Compliance with Archdiocese of Cincinnati *Decree on Child Protection*.
- b) Annual Coaches' Athletics Ministry Meeting.
- c) Annual training and updates: The athletics organization is expected to have at least one meeting per year for all coaches in which they receive a presentation of the mission, principles

and goals of Catholic Youth Athletics ministry (see Section 1, p. 7) and Code of Conduct (see Section 8, p. 43), along with any updates on safety, Charter developments, Best Practices, changes in parish, or non-parish school, policies or practices, and other matters. Parishes, and non-parish schools, have the option of offering this at least once for everyone or multiple times as per sports seasons.

SBAA should secure anonymous, written evaluations of coaches from parents whose children are participating in the athletics program at least on an annual basis, or more frequently during or after sports seasons.

SBAA should review evaluations and use them in assisting coaches in their development, counseling them on problems, working with them to correct serious deficiencies, using them to determine that a coach needs to be replaced, and when warranted keeping parish or school leaders informed.

Evaluations should be retained for at least three years to allow for continuity of perspective in working with coaches. Leaders of the athletics organization are responsible for establishing a secure and confidential location for these at the parish, or non-parish school.

Coaches are the primary means by which SBAA upholds and enforces its ideals and goals. Coaches have the most influence over the conduct of the players and spectators during any event. It is the primary responsibility of the Coach to visibly show that he/she values self-restraint, fair play and sportsmanlike behavior. Remember, coaching is a privilege, not a right.

Each team will consist of one (1) head coach and one (1) assistant coach. Other assistants may be added after teams have been selected. Coaching a team for a season, or multiple seasons, does not provide an entitlement to continue as head or assistant coach. Selections will be done on an annual basis, unless, for the good of the program long term, the Athletic Director has decided to keep a coach in a position on an extended basis. All coaching appointments will be reviewed annually for compatibility with the guidelines of the program, and approved by the Board.

The selection of coaches is the responsibility of the Athletic Director and the Commissioner for that particular sport. The Athletic Director and the Commissioner will draft a roster of coaches, and submit these names to the Board for approval. The basis for this roster will be the Coaching Application Form, completed by each candidate. The A.D. or Commissioner will notify all candidates of the list that will be submitted, prior to that Board Meeting. This is particularly important when multiple candidates have volunteered for the same team. The SBAA Board, during a regular meeting, must approve of all head coaches and assistant coaches before they are permitted to participate in coaching that sport.

If any candidate wishes to challenge the submitted list, he/she may inform the Athletic Director before another member of the Board, in writing. The candidates will, then, be given 5 minutes before the SBAA Board to present their qualifications and goals for the team.

Wherever possible, the Athletic Director shall provide the opportunity for opposing candidates to work together towards a consensus agreement to: work together as coach and assistant, withdraw, or go before the Board.

All Coaches must comply with the following program coaching rules

- 1) **Coaches are responsible for the behavior of their players during practices, games, meetings, and tournaments.**

~~1. All Coaches and Assistants must complete the Archdiocese Child Protection Class, the Archdiocese Fingerprinting Process, and be officially registered at the parish office as completing these and any other requirement of the SBAA Board, parish or Archdiocese prior to coaching any player. Two Adults must be present at each event. As such, the Coach shall follow, adhere and uphold the guidelines and rules of the Archdiocese Child Abuse Decree.~~

- 2) The Coach shall not use profanity, abusive or degrading language or action during a game or practice.

- 3) The Coach must avoid any action or remark that may incite the displeasure of the spectators.

- 4) The Coach will immediately discipline any player who shows disrespect to an official or opposing team member. The Coach must be fair in disciplining all players when enforcing team rules.

- 5) The Coach is responsible for uniforms and equipment that he/she has been issued, and for the facility in use during their practices and games. For use of the St. Bartholomew PAC this applies to getting 1) Keys to enter, 2) reporting damage/maintenance problems in a timely fashion and 3) securing the facility after the practice or game, 4) return the keys to proper location.

- 6) The Coach must insure that no spectator intimidates an official, team member, or other team member. The Coach must report repeat offenses by any SBAA spectator to the SBAA Board.

- 7) The SBAA strongly recommends the use of substitutes whenever possible, especially when the outcome of the game has more or less been decided. Deliberate attempts to humiliate an opponent, such as running up the score, will not be tolerated.

- 8) Every player is to participate in all practices. All league requirements and SBAA guidelines for playing time shall be followed.

- 9) For the safety of the players, the Coach is to start and finish practices in a timely manner. No child shall ever be left at a game or practice site without adult supervision.

- 10) The Coach shall attend activities such as SBAA Recognition Masses, Award Ceremonies and meetings and encourage parent and players to participate as well. The Coach shall support and

adhere to the philosophies, guidelines and rules of the SBAA and leagues in which the team participates.

11) The coach will check to make sure that all athletes have the necessary equipment for the sport. The coach will alert the appropriate party should financial assistance be required.

Non-compliance with or violation of the SBAA handbook can and may result in discipline up to and including a Coach or Assistant being declared ineligible by the SBAA Board for the present and / or future seasons.

## **10. PARENT RESPONSIBILITIES**

1. Submit registration forms, release forms and payments on time: Children will not be allowed to practice until all forms and fees are received by the SBAA. If a family cannot afford the fees, temporarily or permanently, the parents may contact a Board Member to have consideration of the fees waived, by the SBAA Board with confidentiality maintained.
2. Participate by volunteering time to SBAA fund raising activities, help with field maintenance, concession stand, admissions, attending general meetings and social events.
3. Keep uniforms and equipment clean and in good repair and return them on time, as requested by the coach or Commissioner. Lost or carelessly damaged uniforms can and may result in replacement at the parent's expense. Damage such as loose numbers or letters should be noted when returned.
4. Provide transportation for players to and from practices and games, on time.
5. Insure that two (2) adults are at each practice. If not, then the parents should stay until a second coach arrives or until the end of practice.
6. Inform coach if a player will not be present for a practice or game.
7. Alert coach of any special problems with a player's medical history, prior to the first practice. Any player who sustains an injury during the season that needs a doctor's attention must submit an original letter and one copy signed by the Doctor to the Athletic Director which states that the player may return to sporting activities. This policy will be strictly enforced as it safeguards all players and officially notifies the coach that it is safe to allow a player to participate.
8. Support team and coach by attending games, helping with gate collection, score keeping or by cleaning up.
9. Uphold the spirit of the St. Bartholomew Parish organizations by setting a "Christ-like" example.
10. Insuring that all players shall attend the SBAA Recognition Masses

## 11. EJECTION AND SUSPENSION:

Participation on a team and attendance at practices and games are privileges not rights for players, coaches, parents and fans. In the case of a violation of the Code of Conduct, a coach or other official or authorized leader may choose to deliver a warning, or if the violation warrants it the individual may be ejected and suspended, as follows:

(l) **Ejection:** A coach, parent, or fan who is ejected for any reason must leave the premises (including the field of play, stands, and adjacent areas such as nearby parking lots) and shall be suspended for the next scheduled game. A player who is ejected from the game is not required to leave the premises. However, if a player (or child fan unaccompanied by an adult) is ejected and required to leave the premises, that child should be supervised by at least two adults until the child is directly under the supervision of a parent or guardian, in compliance with the *Decree on Child Protection*.

(m) **Suspension:** An individual who is suspended shall be prohibited from attending the next game. Suspensions for egregious violations may include multiple games, practices, and other team activities at the discretion of athletics leaders.

Suspension shall follow ejection as a consequence of the violation. Any violation of the suspension or a subsequent violation shall trigger an escalating series of responses, as follows:

<u>Violation</u>	<u>When/Where Occurred</u>	<u>Sanction</u>
First	Before, during, or after a game or practice	Ejection for the rest of the game or practice; attendance at next game prohibited.
Second	Before, during, or after a game or practice	Ejection for the rest of game or practice; attendance at next two games prohibited.
Third	Before, during, or after a game or practice	Attendance at practices, games and any other team activities is prohibited for the rest of the season.

## 12. SBAA PLAYING TIME GUIDELINES

*Instructional, Recreational and Competitive Designations:* These designations are defined as follows by SBAA in establishing age-appropriate practices and in clarifying playing time:

**Instructional (Up to and including Grade 5):** Respecting their young age and the well-being of their families, instructional play will take place in a single league, include no more than two tournaments in addition to the league tournament, and with teams of roughly equal skill in that sport. (See below for playing time norms in instructional athletics).

**Recreational (Grades 6-12):** For the purposes of this Charter, it is assumed that all Catholic Youth Athletics are recreational unless otherwise designated as competitive. (See below for playing time norms in recreational athletics.)

**Competitive (Grades 6-12):** Teams and leagues that opt for the competitive designation will publish that designation so that players, parents and families are clear on playing time expectations and any other differences from recreational athletics. (See below for playing time norms in competitive athletics.)

**Expectations Regarding Playing Time:** Whatever the league, the level, or the team, it's vital that all (i.e., children, parents, coaches, athletics leaders) are clear in advance on expectations regarding playing time, and how it will be monitored and maintained through the season. Even in leagues and on teams that are competitive, all children have a right to full team membership with roughly equivalent privileges and responsibilities, without nepotism or favoritism, including playing time in accord with the following:

**Instructional athletics (up to and including Grade 5):** Children are expected to have roughly equal playing time in practices, games and tournaments, monitored and maintained through the season by the coach or other athletics leader.

**Recreational athletics (Grades 6-12):** An athletic activity is assumed to be recreational unless explicitly and publicly designated as competitive. Children in recreational athletics should have roughly equal playing time in practices, games and tournaments, monitored and maintained through the season by the coach or other athletics leader. Coaches may limit playing time as a disciplinary measure (for example, as a consequence for missing practices, consistent tardiness, or other infractions).

**Competitive athletics (Grades 6-12):** An athletic activity is assumed to be recreational unless explicitly and publicly designated as competitive. In teams and in leagues designated as competitive, minimum standards for playing time that are reasonable and appropriate to the sport will be established by those teams and leagues, made public, monitored and maintained through the season. It is expected that competitive teams will be formed no earlier than 6th grade, unless otherwise granted an exception by the Commission. If 5th and 6th grade students are combined into a single team (necessitated by numbers of available players) the norms applicable to 6th grade

students will apply. At the competitive level of play such standards do not guarantee that every player in every game will be provided playing time. For health and safety reasons standards may vary by sport and playing time may vary by game. The enforcement and administration of playing time expectations reside with the parish, or non-parish school, athletics organization. Coaches may limit playing time as a disciplinary measure (for example, as a consequence for missing practices, consistent tardiness, or other infractions).

**League role: Leagues will support playing time norms; however, leagues are not responsible for enforcement and administration of them.**

The focus of the SBAA is to develop individual skills and team play. At the grade levels 3, 4 and 5, **teams shall be designated as instructional and** for all players who attend practices and games regularly, playing and practice time over the course of the season shall be equal for all players. The SBAA expects that playing time during games be as equal as possible for all players.

At grade levels 6, 7 and 8, coaches will balance the needs of the players preparing for high school athletics and of those players using their last opportunity to play for their school team. No player shall ever attend a game and not play at all.

Where "A" and "B" teams are operative, **the A Team shall be designated as competitive and** playing time shall be one unit of play. A unit of play will be defined as: one quarter (basketball), one game (volleyball), one inning (softball/baseball).

Each league may have specific playing guidelines (For example: CYO, 3rd grade basketball is 1 continuous quarter). Coaches are to be aware of these guidelines and comply with them. Violations can and may result in a forfeit being declared, by the league and/or SBAA. While a league may not enforce or even monitor playing time requirements during tournaments, playing time guidelines are in effect for SBAA teams during all games, tournaments included. Therefore, all players attending a tournament game shall play in that game.

As the Football program is currently administered by the Sabrecats Board through a joint agreement with another Parish, playing time requirements shall be established by that Board. However, no player shall ever attend a game and not play at all. While scrimmage and practice games may be used to provide players with more game-like situations, thereby increasing playing time, every effort shall be made to insure that all players have the opportunity to participate in league games.

Participation on an SBAA team is voluntary. As such, it is expected that players attend and actively participate in all practices and games. Continued absences by a player can be disruptive to the overall team. For disciplinary reasons, a coach may bench a player for a game. This decision, and the circumstances leading to it, must be provided in writing to the Athletic Director and agreed to by the Athletic Director or his/her designate prior to the game. If the event precludes prior written notification, notification shall be made immediately following the game. It is expected that this type of issue be

handled with equity across the team. The coach shall discuss the problem with the parents/guardians prior to taking any action.

For health reasons, a coach may keep a player out of a game. This decision will be worked, in advance, with the parents and Athletic Director.

Issues regarding playing time should be addressed to the coach, first. If that does not resolve the situation, the parent may choose to utilize the Grievance Process.

### **13. NON-DISCRIMINATORY PRACTICES**

***Discrimination.*** Discrimination based on ethnicity, nationality, gender and race is contrary to Catholic moral teaching and is unacceptable in Catholic Youth Athletics. This applies in particular to:

- a) Scheduling (e.g., preferential treatment to boys' over girls' sports);
- b) Team formation (e.g., selections based on race, ethnicity or nationality); and
- c) Playing time (e.g., decisions based on race, ethnicity or nationality).

### **14. LEAGUE AND TOURNAMENT PARTICIPATION**

**Approved leagues and tournaments:** SBAA shall participate only in leagues approved by the Pastor or the Commission. Tournament participation is limited to tournaments sponsored by leagues, or parishes or schools within the leagues.

**Tournament fees:** There shall be no financial or other obligation placed upon parents to participate in more tournaments than those for which the athletics organization has planned and paid.

**Uniforms:** Team uniforms are for parish- and/or school-sanctioned activities (e.g., games, tournaments, pep rallies, etc.). Teams are not to wear their uniforms outside parish- and/or school-sanctioned activities.

**Parity between boys and girls:** SBAA shall strive for parity between boys' and girls' athletics.

### **15. GUIDELINES CONCERNING UNSPORTSMANLIKE CONDUCT**

Each Team is responsible for the conduct of its fans and cheerleaders.

Any coach, player, fan or cheerleader may be cited for unsportsmanlike conduct. This situation is typically covered in league guidelines. At the time of the alleged infraction, the offender is to leave the playing facility. If the offender(s) refuses to leave, the game will be forfeited in favor of the team not



involved the citation. The SBAA Board will review the event to determine what, if any, further action is required.

## **16. GRIEVANCE PROCEDURE**

**The SBAA, Archdiocese and its parishes and school are committed to a safe and healthy environment for children, parents, coaches and spectators at all athletic events that take place in its name. Effective communication between athletics organizations, leagues, parents and children, inspired by Christian ideals, is an essential element of Archdiocesan athletics programs. Moreover, the Catholic principle of subsidiarity calls for matters to be handled at the lowest possible level, so that grievances are best managed and settled locally between people of good faith. In order to ensure healthy and effective communications especially in situations of disagreement or conflict, SBAA has the following:**

All SBAA members have the Rights of Appeal as stated in Article 9, Section 1 of the SBAA Constitution and Bylaws.

Any complaint or team-related situation that a parent may have, shall be addressed to the coach, first.

The parent shall wait at least 24 hours after said situation arises or occurs before addressing it with the Coach. If the parent is uncomfortable addressing the coach or does not get satisfaction, this complaint should be addressed to the appropriate Commissioner, or the Athletic Director. The Athletic Director may resolve the matter or recommend the matter to the SBAA Board President.

If the Athletic Director cannot resolve then the grievance shall be to the SBAA Board President, who shall investigate the grievance.

If after initial meetings and investigative interviews, the SBAA President determines that the grievance is unsubstantiated, the grievance will be dismissed.

If the grievance appears to have credence or if the grievant disputes the President's ruling, then there shall be a hearing of the grievance in accordance with the rights of due process and it shall proceed according to Article 9, Section 1 before the entire SBAA Board, **the Spiritual Liaison and Parish Pastor** for review and final disposition.

## **17. AWARDS AND RECOGNITION**

### Christian Athlete Award :

This award is presented to an eighth grade boy and an eighth grade girl, at the end of each sport's year, whom symbolizes the characteristics and philosophy of the SBAA

The criteria is a follows:

- Participates in several sports each year.

- Shows concern for others.
- Is someone who is courteous in all situations.
- An individual who expected no special treatment.
- Displays a good attitude, win or lose.
- Is punctual and attend all practices, games and Team Masses.
- Is dedicated to the team: never having quit a team.
- Shows an enthusiastic and supportive attitude at all times, even when he/she did not start a game or play a lot.
- Is dedicated to St. Bartholomew and the SBAA program.

This athlete does not have to be the star of the team.

The selection process will begin in the early Spring. A committee, of Board members shall be appointed as a Nominating Committee, will solicit nominations from the coaches. Each eighth grade coach may nominate up to three athletes. Their sons/daughters are eligible to be nominated. Nominations may be made by previous coaches and SBAA members. The focus of the award is on the player' s career in the SBAA program, not just one year or a particular year of participation.

The Nominating Committee will take these recommendations, and use them as a basis for making a recommendation to the full SBAA who shall vote to selecting the recipient. The winners' name will be kept confidential, then, announced at the Spring Awards Night.

The winners' names will be engraved on a plaque, which will be located in the lobby of the PAC. An honorarium, agreed to by the Board, will be presented to each winner.

## **18. TEAM BANNERS**

The intent of these banners is **to** visibly acknowledge the youth that participates in this parish ministry, and reach a high level of excellence as a team.

### Criteria:

- An SBAA sponsored team including Sabrecat Teams
- Winner of the city championship tournament, in the winners/higher level bracket or conference championship for Football

### •-Specifications:

- A banner less than or equal to 36 inches by less than or equal to 71 inches, of reinforced plastic.
- Colors designated as gold and forest green -Green background with gold lettering, or Red, Black and Yellow for the Sabrecat Program Banners
- Grommets across the top and bottom.
- All banners to be the same design, test variable according to the team.
- Attached by test hangers, appropriate for the weight required.
- Banners to be hung at close of the season, or as soon as possible.

Location:

- Hung from hooks, installed in the masonry, directly below the structure supporting the roof. The first banner will be hung on the south uppermost corner of the west wall. Additional banners will be hung in a similar manner, in single file, continuing to the north side of the west wall. Should this line become filled, the next line will begin at the same spot at the first banner, one level done, continuing across the wall. This will continue until four lines have been filled. If all of these spaces are filled, the first banner that was installed will be retired, and the spot filled by the newest banner.

Funding:

- SBAA will fund the purchase and installation of the banners.
- Maintenance will be provided, as needed, via the SBAA budget.

## **19. SBAA SOCIAL FUNCTIONS**

The SBAA will administer, organize and conduct Social Functions for the participants in the SBAA Program, for fundraising to support the SBAA Program and for the fellowship of the SBAA Membership and St. Bartholomew Parish. These functions will be conducted in accordance with the following guidelines and Parish Council recommendations:

1. For those functions conducted for, or focused on, the youth and having youth in attendance at the function, no alcoholic beverages shall be supplied, sold or consumed. Functions for the Youth of the Program include:

- Awards Nights
- Awards Banquets
- SBAA Recognition Masses
- Annual Meeting/Appreciation Dinner
- Junior High Dances
- Open-Gym Nights
- SBAA Sponsored Tournaments
- Regular Season Games

2. The SBAA Board shall develop the schedule for all events and approve the Chairperson(s) for each event. The SBAA Board has final approval for all functions, decisions and requirements.

3. The SBAA may conduct other fundraisers such as a Fish Fry, Golf Outing, Dances or other events that are geared more to the adult members of the SBAA and Parish at which alcoholic beverages may be served.

All activities are subject to pastoral direction and archdiocese requirements.

## **20. FINANCIAL RESPONSIBILITIES**

SBAA is responsible for monitoring the completion, accuracy and timely submission of records, reports, documentation and fees as required by the parish or school, Archdiocese and government, to ensure transparency and accountability regarding the finances of the organization. An organizational officer (e.g., treasurer, vice-president, bookkeeper, or accountant) will be designated to:

- 1) Prepare annual budgets; collect fees and dues; maintain accurate records of receipts and expenditures; and should provide accurate, complete and timely reports as required by the organization, the parish, or non-parish school, the Archdiocese and the government; and
- 2) Pay all outstanding bills promptly upon receipt.

## **21. COMPLIANCE WITH CHARTER AS A CONDITION OF PARTICIPATION**

As a condition to being identified with Catholic Youth Athletics, SBAA organizing competitions with other participating Catholic Youth Athletics entities, and using Facilities, leagues, athletics organizations, athletics leaders, coaches and any other representatives of the Catholic Church are responsible for conducting youth athletics in compliance with this Charter. Individuals and

organizations found to be not in compliance with this Charter will no longer enjoy the privileges connected with Catholic Youth Athletics, including but not limited to:

Being permitted to be identified with Catholic Youth Athletics;

Being allowed to participate in Catholic Youth Athletics;

Being allowed to use Facilities; and

Having access to parish or school communications to convey information about youth athletics.

## **22. TRANSPORTATION LAWS AND POLICIES**

The same laws, policies and guidelines that govern other Archdiocesan programs, schools and ministries are in effect for SBAA under Catholic parish or school auspices, as follows:

### **Laws:**

In an automobile, all passengers must wear seat belts, with no more than one passenger per seat belt.

Schools must transport by bus (by mandate of the Ohio Department of Education and the Ohio Revised Code).

### **Policies:**

If it becomes necessary for any priest, deacon, auxiliary services personnel, personnel furnished by a third party contractor, employee or volunteer to provide transportation for children, the following guidelines must be strictly observed:

- A. Priests, deacons, auxiliary services personnel, personnel furnished by a third party contractor, employees or volunteers must never transport one child alone. There are expected to be at least two adults in every vehicle that transports children. In exceptional situations, it may be permitted for one adult to transport children in a vehicle, provided a caravan of vehicles goes directly from point A to point B, with no stops in between;
- B. When traveling in a caravan there must be a minimum of one adult in every vehicle. If a vehicle is traveling alone, there must be at least two adults in the vehicle;
- C. Children must be directly transported to their destination, or make only previously planned stops (e.g. stopping for food or gas on a long trip). If an emergency stop must be made, all reasonable efforts must be made to ensure that two adults are present (e.g. calling another car in the caravan to pull over as well);

Children must never be transported without written permission from the child's parent or guardian;

Clerics, auxiliary services personnel, personnel furnished by a third party contractor, employees or any volunteers must avoid unnecessary physical contact with children while in the vehicle.

15-passenger vans have been prohibited since May 2005 as per the recommendation of the General Secretary of the United States Conference of Catholic Bishops (USCCB).

#### **Archdiocesan Recommendations and Clarifications:**

For liability reasons, the Archdiocese prefers that buses rented from a third-party who supplies the driver are used for transportation.

When Church leaders are providing transportation for an event, a teen may drive him or herself (and siblings) only with written permission of the parent or guardian. They may not transport other passengers.

The driver's insurance is the primary insurance coverage, not the Archdiocese.

If an event begins and ends at the site of an activity, the Church leader does not need to organize the transportation.

Church leaders never organize transportation for parish or school events using drivers under the age of 21.

### **23. FINANCIAL BOOKEEPING, ACCOUNTING AND ACCOUNTABILITY**

SBAA shall be governed by Archdiocesan policy with regard to financial bookkeeping, accounting, and accountability. As such, like all other organizations, ministry groups, or committees of a parish or school, they are responsible to and under the direct authority of the Pastor, or principal of a non-parish school, for timely, accurate and complete financial reports.

To avoid the appearance or reality of malfeasance, parish and non-parish school athletics organizations, and the athletics leagues that serve them, are expected to maintain well-organized and transparent systems of financial record-keeping and accountability.