

NONPROFIT POLICY TOOLKIT



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Table of Contents

| Sample | Organizati | onal Policies |
|--------|--------------------|---------------|
| | O I Sulling of the | |

- Document Destruction & Retention Policy . . . 1-2
 - Financial Policies & Procedures . . . 3-6
 - Sample Gift Acceptance Policies . . . 7-9

Sample Personnel & Volunteer Policies

- Personnel Policy Handbook . . . 10-20
- Code of Ethics Policy for Employees & Volunteers ... 21
 - Employee Protection (Whistleblower) Policy . . . 22
 - Volunteer Confidentiality Agreement . . . 23

Sample Board Policies

- Code of Ethics and Fundraising Policy . . . 24
 - Conflict of Interest Policy . . . 25-27
- Sample Policy for Board Approval of Executive Compensation . . . 28

This information is for educational and informational purposes only and should not be considered legal or other professional advice for specific matters. Prior to adapting this sample document for their own use, nonprofits should seek the advice of their own professional advisors.



Sample Document Destruction/Retention Policy

It is the intention of the Mississippi Alliance of Nonprofits and Philanthropy to be accountable to the public and transparent through enforcing operational policies. The Alliance strives to eliminate accidental or innocent document destruction by following a document destruction/retention schedule.

The Executive Director, or designee of the board, will review the document destruction schedule on a set date or by December 31 of each year and implement the recommendations by destroying documents based on the schedule below. In the event that documents must be kept permanently, the Director will ensure that those documents have been identified, recorded and stored in a safe place.

| Type of Document | Minimum Requirement |
|---|---------------------|
| Accounts payable ledgers and schedules | 7 years |
| Audit reports | Permanently |
| Bank reconciliations | 2 years |
| Bank statements | 3 years |
| Checks (for important payments and purchases) | Permanently |
| Contracts, mortgages, notes, and leases (expired) | 7 years |
| Contracts (still in effect) | Contract period |
| Correspondence (general) | 2 years |
| Correspondence (legal and important matters) | Permanently |
| Correspondence (with customers and vendors) | 2 years |
| Deeds, mortgages, and bills of sale | Permanently |
| Determination letter for income tax exemption | Permanently |
| Depreciation schedules | Permanently |
| Duplicate deposit slips | 2 years |

| Type of Document | Minimum Requirement |
|---|---------------------|
| Employment applications | 3 years |
| Expense analyses/expense distribution schedules | 7 years |
| Year-end financial statements | Permanently |
| Insurance records, current accident reports, claims, policies, and so on (active and expired) | Permanently |
| Internal audit reports | 3 years |
| Inventory records for products, materials, and supplies | 3 years |
| Invoices (to customers, from vendors) | 7 years |
| Minute books, bylaws, and charter | Permanently |
| Patents and related papers | Permanently |
| Payroll records and summaries | 7 years |
| Personnel files (terminated employees) | 7 years |
| Retirement and pension records | Permanently |
| Tax returns and worksheets | Permanently |
| Timesheets | 7 years |
| Trademark registrations and copyrights | Permanently |
| Withholding tax statements | 7 years |



Financial Policies and Procedures

The following are financial/fiscal policies to be considered and approved by the Mississippi Alliance of Nonprofits and Philanthropy. These policies will guide the financial operations of the organization until that time they are amended or changed by the board of directors at a regularly scheduled board meeting.

Check-signing

The Alliance board will authorize check signing authority to specify members of the board and staff. Each will be asked to sign the signature cards for all bank accounts, either current or new. Checks in any amount under \$2500 require at least one signature by any of the approved check-signers. Checks over \$2500 will require at least two signatures including one board member. Current positions available for checking signing privileges are:

- Executive Director
- President
- Vice President
- Treasurer

Statements of Accounts

All bank statements will be sent to the corporate offices of the Alliance unless otherwise designated by the board of directors. The statements will not be opened or reconciled by a check-signer, specifically the executive director.

Upon receipt of the monthly bank account statements, the treasurer (or non-check signing staff) will review the statements for accuracy; ensure that all checks indicated as "cleared" are with the statements, initial/date statements in upper corner, and forward statements to the executive director. The executive director will review the monthly statements for accuracy and initial/date the statements once they have been reviewed. The statements and accompanying documents will then be given to the Treasurer for review, if not already reviewed, who will initial/date the statements.

Cash reserves/surplus

In the event that the Alliance has ample resources in cash or immediately liquid assets for four months of operations, surplus funds will be placed in an interest-bearing account aside from the regular business checking account. Accounts should be lower-risk vehicles such as certificates of deposits or money market accounts. The executive director will invest surplus funds under the advisement of the board of directors and/or treasurer or other agent of the board.

Audit

The Alliance will hire an independent certified public accountant or accounting firm to conduct an annual financial audit of the Alliance's financial records as required by major funder. Final contracts will be approved by the board and can cover up to three years for audit services. Bids for audit services will be taken every 5 years.

Expense Requirements

Staff members of the Alliance may be required to travel on official business from time to time. Reimbursement is authorized for reasonable expenses incurred in carrying out the job related to the Alliance. These might include: mileage or transportation, parking fees, business telephone calls, and reasonable meal costs.

Staff assumes transportation costs between the office and home for regular working hours. Transportation costs will be paid for outside regular hours.

In order to contain the cost of travel and lodging, all staffers should follow the guidelines below:

- Report all expenses such as meals, lodging, tips, travel to and from the destination and car rentals on a travel reimbursement form. Mileage on personal vehicles will be reimbursed at the going Federal rate.
- Purchase airline tickets as far in advance as possible and seek discount fares. Check available resource online or consult a travel agency for best fares.
- Choose rental cars and rental car companies (when required) by price, not by affiliation with frequent flyer promoters.
- Stay in moderately priced hotels. For safety reasons, staff members may stay in a more expensive hotel or the hotel where a meeting/conference is held.
- When attending a meeting less than three hour's drive of your home, do not rent a motel room for an overnight stay.
- Use discretion with meal costs and show a receipt for meal expenditures exceeding \$75 dollars or for all expenditures when reimbursement is requested.

Non-reimbusable Expenses

The following are examples of items that are not reimbursable, but not limited to:

- Personal credit card fees
- Formal wear rental
- Personal entertainment (movies, golf, theater tickets, etc.)
- Meals of other employee personnel at their regular work location
- Fines for traffic and parking violations
- Loss of personal property

Travel

From time to time, staff members of the Mississippi Alliance of Nonprofits and Philanthropy will be required to travel on official business. In order to contain the cost of travel and lodging, all staff team members will meet the following requirements:

- 1. Report all expenses such as meals, lodging, tips and travel to and from the destination and car rentals on a Travel Reimbursement Form. Attach cash or credit card receipts, indicating trip and accounting codes. When using a company credit card, receipts or other documentation should be submitted to Office Manager.
- 2. Mileage on personal vehicles will be reimbursed at the standard federal rate (.555 cents).

- 3. Buy airline tickets as far in advance of a trip as possible. Seek discount fares. Consult a travel agency or the internet for the best fares based on time of arrival and departure, booking restrictions, and comparison of various carriers.
- 4. Choose rental cars when the cost of rental is less than the cost of mileage reimbursement of your personal vehicle, usually on overnight trips of greater than 200 miles (round trip), not including additional miles from traveling within a city limit.
- 5. Obtain prior approval from the Executive Director for any overnight out-of-town travel plans.
- 6. Stay in moderately priced hotels. For safety reasons, staff members may stay in a more expensive hotel or the hotel where a meeting/conference is held.
- 7. When attending a meeting less than three hour's drive of your home, avoid an "overnight" stay in a motel room unless the time of the meeting precludes you from reaching home at a reasonable hour or might involve inappropriate driving risk such as fatigue.
- 8. Use discretion with meal costs and show a receipt for all meal expenditures to be reimbursed or paid for with company credit card. Standard meal costs should not exceed \$75 per day except in exceptional circumstances such as being in a resort area or higher cost market.

Business Meals/Entertainment

There will be occasions when a staff or board member will officially represent the Alliance to attend business meetings involving a business meal. Additionally, there will be occasions when it is appropriate for a staff or board member to purchase meals for potential funder or other partner on a project important to the Alliance's work. Reasonable cost of such meals will be reimbursable as a business expense with the Executive Director's approval.

Corporate Credit Card Policy

It is the policy of the Mississippi Alliance of Nonprofits and Philanthropy to provide select employees with corporate credit cards for the purpose of conducting Alliance business.

Corporate credit card user, credit limits, and purchase approvals are made as follows:

| Cardholder | Approved By |
|----------------------------------|------------------------|
| Executive Director/CEO | Board of Directors |
| Director of Resource Development | Executive Director/COO |
| Director of Program Services | Executive Director/COO |
| Office Manager | Executive Director/COO |

Policy Requirements

- 1. All corporate credit cards are the property of the Mississippi Alliance of Nonprofits and Philanthropy and authorized users shall take the necessary precautions to ensure the safekeeping of the card.
- 2. Each cardholder must read and sign a statement agreeing to adhere to the corporate card policy.
- 3. The Office Manager is responsible for assuring that the cardholder receives and reads a copy of this corporate card policy prior to issuance of a card.
- 4. Corporate credit cards may not be used for personal expenditures of any kind.
- 5. No cash advances are allowed.
- 6. Receipts or other documentation are required for any expense. Confirmation statements, shipping receipts or similar reports may be used to document telephone or internet orders. Any exception shall be explained in writing and signed.
- 7. Class and account will be indicated on receipts and other documentation for accuracy in allocating expenses for financial reporting.
- 8. Reports will be reviewed for validity and accuracy by the Office Manager and the Executive Director/CEO prior to being paid.
- 9. Any employee noting cardholder irregularities (i.e. overdue expense reports or non-business expense) will report the information as follows:

| Cardholder | Report information to: |
|--------------------|--|
| President/CEO | Administrative Assistant who is required to report information to the Chairman of the Board of Directors |
| Managing Directors | President/CEO |



Sample Gift Acceptance Policies

Sample #1

- 1. [Name of Nonprofit] solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects.
- 2. Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, subject to the following limitations:
 - a. [describe limitations here, such as delivered to the agency, new or nearly new condition, proof of ownership.]
- 3. Gifts of Real Property, Personal Property or Securities may only be accepted upon approval of the [name of appropriate reviewing body, such as the nonprofit's Finance Committee].

Sample #2

- 1. [Organization Name] solicits and accepts gifts that are consistent with its mission.
- 2. Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations.
- 3. In the course of its regular fundraising activities, [Organization Name] will accept donations of money, real property, personal property, stock, and in-kind services.
- 4. Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for [Organization Name]. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, and gifts of securities.

Sample #3

[in the format of a corporate resolution]

Whereas [Organization Name] actively solicits gifts and grants to further the mission of the organization, and Whereas there is the potential for controversy if certain gifts are accepted, the organization has adopted the following Gift Acceptance Policy: Consider,

- Values—whether the acceptance of the gift compromises any of the core values of [Organization Name]
- **Compatibility**—Whether there is compatibility between the intent of the donor and the organization's use of the gift

- **Public Relationships**—whether acceptance of the gift damage the reputation of [Organization Name] Primary Benefit—whether the primary benefit is to [Organization Name], versus the donor
- Consistency—is acceptance of the gift consistent with prior practice?
- **Form of Gift**—Is the gift offered in a form that [Organization Name] can use without incurring substantial expense or difficulty?
- **Effect on Future Giving**—Will the gift encourage or discourage future gifts?

All decisions to solicit and/or accept potentially controversial gifts will be made by the Executive Committee of the Board in consultation with the Executive Director. The primary consideration will be the impact of the gift on the organization.

Sample #4

[Organization Name] solicits and accepts gifts for purposes that will help the organization further and fulfill its mission. [Organization Name] urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to [Organization Name] for the benefit of any of its operations, programs or services.

Use of Legal Counsel—[Organization Name] will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- A. Gifts of securities that are subject to restrictions or buy-sell agreements.
- B. Documents naming [Organization Name] as trustee or requiring [Organization Name] to act in any fiduciary capacity.
- C. Gifts requiring [Organization Name] to assume financial or other obligations.
- D. Transactions with potential conflicts of interest.
- E. Gifts of property which may be subject to environmental or other regulatory restrictions.

Restrictions on Gifts—[Organization Name] will not accept gifts that (a) would result in [Organization Name] violating its corporate charter, (b) would result in [Organization Name] losing its status as an IRC § 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for [Organization Name], or (e) are for purposes outside [Organization Name]'s mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee, in consultation with the Executive Director.

Gifts Generally Accepted Without Review

Cash. Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the card holder as it appears on the credit card.

Marketable Securities. Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by [Name of Organization]'s Investment Committee. In some cases marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by the Executive Committee.

Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans. Donors are encouraged to make bequests to [Organization Name] under their wills, and to name [Organization Name] as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

Charitable Remainder Trusts. [Organization Name] will accept designation as a remainder beneficiary of charitable remainder trusts.

Charitable Lead Trusts. [Organization Name] will accept designation as an income beneficiary of charitable lead trusts.

Gifts Accepted Subject to Prior Review

Certain forms of gifts or donated properties may be subject to review prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

Tangible Personal Property. The Executive Committee shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations: does the property further the organization's mission? Is the property marketable? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?

Life Insurance. [Organization Name] will accept gifts of life insurance where [Organization Name] is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.

Real Estate. All gifts of real estate are subject to review by the Executive Committee. Prior to acceptance of any gift of real estate other than a personal residence, [Organization Name] shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit. Criteria for acceptance of gifts of real estate include: Is the property useful for the organization's purposes? Is the property readily marketable? Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?



Personnel Policy Handbook

Introduction

The Mississippi Alliance of Nonprofits and Philanthropy welcomes you as a new employee. As you know, the Alliance is a nonprofit, membership organization founded in 1992 that exists to strengthen the capacity of nonprofit organizations to serve the people and communities of Mississippi.

The Alliance funding sources include: charitable grants and private donations.

The Alliance has a Board of Directors comprised of members of the community who establishes the Alliance's mission policies and hires the Executive Director to implement them. It is the Executive Director's responsibility to hire, supervise, and make personnel decisions regarding all additional employees, although the Executive Director may choose to delegate some of these responsibilities to other managerial staff within the Alliance.

Because of our mission and public support, we believe that the Alliance's employees have a special responsibility to adhere to the highest standards of ethics and professionalism in representing the Alliance and carrying out our mission.

Purpose of Employee Handbook

This Employee Handbook is intended to serve as a guideline, describing basic personnel policies and practices generally applied by the Mississippi Alliance of Nonprofits and Philanthropy. The Handbook is not intended to create nor is it a contract of employment. No contracture; rights are conferred on the employee by this Employee Handbook; its provisions shall not constitute contractual obligations enforceable against the Alliance. The employees of the Alliance are terminable-at-will, meaning that either the employee or the Alliance may terminate the employment relationship at any time, with or without cause.

The Alliance Board of Directors reserve the right to make changes, from time to time, with or without notice, in the policies and practices described in this Handbook. Moreover, because it is impossible to anticipate every situation that may arise, the Alliance reserves its right to address a situation in a manner different from that described herein if, in the Alliance's discretion, the circumstances so warrant.

Equal Employment Opportunity

The Mississippi Alliance of Nonprofits and Philanthropy is committed to a non-discriminatory policy which applies all the Alliance employees and contractors. The Alliance does not discriminate in the terms, conditions, or privileges of employment with regard to race, creed, color, class, gender, religion, national origin, sex, sexual orientation, age, physical or mental disability (as prescribed by the Americans with Disabilities Act), veteran status or marital status or otherwise as may be prohibited by federal and state law. This policy also applies to internal promotions, training, opportunities for advancement, terminations, relationships with outside vendors and customers, use of contractors and consultants, and in dealing with the general public. The Alliance provides a clean safe working environment for all employees.

Any employee who believes that s/he or any employee of the Alliance has been discriminated against is strongly encouraged to report this concern promptly to the supervisor or the Executive Committee. Violations of this policy will be dealt with quickly, and disciplinary action may be taken, up to and including termination.

Harassment/Sexual Harassment

It is a violation of federal and state law to harass anyone at work of their race, creed, color, class, gender, religion, national origin, sex, sexual orientation, age, physical or mental disability (as prescribed by the Americans with Disabilities Act), veteran status or marital status or otherwise as may be prohibited by federal and state law. Sexual harassment is a form of discriminatory harassment and will be treated in accordance with the policy outlined above. The Alliance is committed to maintaining a workplace that is free from any such harassment.

Any employee who believes that s/he or any employee of the Alliance has been harassed is strongly encouraged to report this concern promptly to the supervisor or the Executive Committee.

Confidentiality

The Alliance and its employees have an ethical and legal obligation to respect the privacy of our clients, and to protect and maintain the confidentiality of all information that we learn about our clients in the course of providing services to them. Violations of the Alliance's Confidentiality Policy are considered very serious, and will result in disciplinary action.

Whistleblower

The Alliance is committed to protecting employees from interference with making a protected disclosure or retaliation for having made a protected disclosure or for having refused an illegal order as defined in this policy. An employee may not retaliate against an employee who has made a protected disclosure or who has refused to obey an illegal order, nor may s/he directly or indirectly use or attempt to use the official authority or influence of his or her position or office for the purpose of interfering with the right of an applicant or an employee to make a protected disclosure to the Executive Director.

It is the intention of the Alliance to take whatever action may be needed to prevent and correct activities that violate this policy.

Employment Eligibility

The Alliance is required to comply with federal laws and regulations concerning verification of employment eligibility and associated record keeping for employees hired to work in the United States. Verification of employment eligibility must be made within 72 hours of employment. The law applies to both foreign nationals and United States citizens.

Independent Contractors

If the worker meets the criteria for classification as an Independent Contractor, an employer may choose to compensate the worker as an employee. This increases the restrictions under which the employee works (for example wage and hour laws) and may subject the salary to a fringe benefits charge. However, there are no penalties for classifying a worker as an employee.

Grievance

Work related problems can arise in any place of employment. We hope individuals will try to reconcile differences on an individual basis. Should this not be possible, to resolve a problem quickly and fairly, the Alliance has developed a grievance procedure using the following steps:

- 1. If you have a problem, notify your supervisor immediately. Most difficulties can be settled promptly at this point. The supervisor shall respond in writing within five (5) days of meeting with you.
- 2. If the problem is not resolved to your satisfaction you (and a co-worker of your choice, if you wish) may go to the Executive Director and verbally explain the problem to him/her; or you may instead submit the problem to him/her in writing. This step should be taken within five (5) working days after your supervisor has given his/her decision or after the incident giving rise to your grievance, whichever is later. If the circumstances require it, the Executive Director will conduct an investigation. Following his/her investigation, the Executive Director will respond in writing to your grievance. The decision of the Executive Director shall be Alliance's final decision.

Employee Orientation

The employing department has responsibility for orienting the new hire to the following:

- 1. Objective and purpose of the department
- 2. Organization of the department
- 3. Departmental policies and procedures including:

Working hours

Timesheet authorization procedures

Lunch and break schedules

Importance of regular attendance, punctuality

Policy for phoning in absences and tardiness

Overtime opportunities or requirements

Dress code or uniform requirements

Scheduling time off

Written job description

Performance standards / expectations for performance appraisal

Problem-solving mechanisms within the department

Safety / security procedures / location of emergency equipment

Reporting of work-related injuries or illness

- 4. Introduction to co-workers, faculty and students
- 5. Designation of departmental mentors / trainers responsible for orienting to the job duties.
- * New staff members are hired under a three-month provisional period. During this time, the staff member determines whether or not the position meets his or her expectations, and the supervisor determines whether or not the staff member has the knowledge and skills to perform the job satisfactorily.

Employment Privacy

The Alliance will not release employee information unless the recipient has a business reason to know. The information will not be released to outside sources without the employee's approval, except to verify employment dates and most recent job title, or as required by law.

Property Searches

The Alliance reserves the right to search company property and personal property brought into the workplace and reserves the right to use other investigative methods, as the Alliance deems necessary. Refusal to cooperate in the conducting of a search will be considered a violation of this policy and will result in appropriate disciplinary action.

Attendance

The regular, full time work day is from 8:30 to 5:00, office hours are 8:30 to 4:30 to allow the final 30 minutes for returning calls and preparing for the next work day. There is one hour lunch period anytime between 11:00 and 2:00. If you will be out for the day or late for any reason and have not received advanced permission for the absence, please call your supervisor before 8:30.

Time Records

To comply with federal and state laws and regulations, staff members are required to maintain and submit accurate records of hours and days worked and records of absence.

Record of Hours Worked - Exempt Employees

Executive, administrative and professional employees are identified as "exempt" within the federal Fair Labor Standards Act. These salaried personnel are not required to log the daily number of hours worked on the Time Report. As required by federal law, time worked or not worked will be computed for pay purposes only in full days (7:5 hour increments). Time Report entries are made only for whole days of absence when a pre-designated code is selected to record the reason for the day of absence and the paid or unpaid time off category to which it should be charged.

Record of Hours Worked - Non-Exempt Employees

All other staff members are referred to as "non-exempt" or hourly employees. These personnel must record daily on the Time Report, or by timeclock, the number of hours worked. Time worked or not worked will be computed for pay purposes in 15 minute intervals.

Compensation

Employees are paid monthly, with FICA and income taxes withheld. The Alliance pays employer share of FICA taxes. Pay check may be picked up on the last working day of the month at the office.

The Electronic Direct Deposit Program offers employees greater flexibility in choosing a financial institution, and provides a cost-effective method of servicing the banking needs of the Alliance employees. Deposits will be made on the last working day of the month.

Overtime

Non-exempt employees under the Fair Labor Standards Act are eligible for overtime for all hours worked in excess of 40 in any work week. Exempt employees are not given compensatory time off or adjusted pay rates for overtime. All overtime must be approved in advance by the Executive Director. Overtime is paid at the rate of one-and-one-half times (1-1/2x) your regular hourly rate of pay. No lunch, sick, holiday or vacation time is included in calculating overtime.

Garnishment

The Alliance is obligated by federal and state law to attach, or withhold, money from your paycheck for child support, unpaid student loans or unpaid federal, state, local municipality or school taxes. Your paycheck may not be garnished for collection of any other unpaid debts.

Benefits

* The Alliance reserves the right, in its discretion, to change the nature of the benefits offered to employees. Covered employees will be notified of such changes or discontinuations as soon as practicable.

Paid Holidays

The following are observed holidays for paid days off. In addition, additional paid office closure may be approved at the discretion of the Executive Director.

- 1. New Year's Day
- 2. Martin Luther King's Birthday
- 3. President's Day
- 4. Memorial Day
- 5. Independence Day
- 6. Labor Day
- 7. Thanksgiving Day and Friday after
- 8. Christmas Eve and Christmas Day
- 9. One floating holiday (by assignment of Executive Director at beginning of each year)
- * If a holiday falls on a weekend, another day will be assigned for that holiday; normally the nearest workweek day.

Vacation

Paid vacation accrues at 10 days (75 hours) per year for first two years of employment; 15 days per year for the third through eighth year of employment, and 20 days per year thereafter. Permanent part-time staff (half time or more) receives prorated vacation; vacation may not be used during first 3 months of employment; at the end of any fiscal year, an employee may not carry over more than 10 days of accrued vacation. Should a paid holiday fall within your vacation, you will be entitled to an additional day off with pay or the day may be added to your vacation. At termination of employment, accrued vacation up to 10 days will be paid at the rate of current annual salary multiplied by days of vacation earned but not taken.

Sick Days/Leave

Paid sick leave accrues at 10 working days (75 hours) per year and may be accumulated up to 40 working days. A physician's statement may be requested at the discretion of the supervisor, and in its absence, claimed sick leave may be deemed vacation at the supervisor's discretion. Permanent part- time staff (half time or more and permanent) receive prorated sick leave. Sick leave may also be used for maternity or paternity leave or for care of a sick family member living in the employee's household. Unused sick leave has no value upon termination of employment.

If unpaid leave results in less than an average of 35 hours/week during a month, then vacation, sick leave, and benefits earned (except health insurance) will be prorated.

Family and Medical Leave

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons. Employees are eligible if they have worked for a covered employer for at least one year, and for 1,250 hours over the previous 12 months, and if there are at least 50 employees within 75 miles.

Unpaid leave must be granted for any of the following reasons:

- 1. to care for the employee's child after birth, or placement for adoption or foster care;
- 2. To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- 3. For a serious health condition that makes the employee unable to perform the employee's job
- * At the employee's or employer's option, certain kinds of paid leave may be substituted for unpaid leave.

Every employee who intends to take a leave of absence from employment must give at least four weeks notice in writing to the Alliance before the leave begins, shall inform the Alliance in writing of the length of leave intended to be taken and give at least four weeks written notice of any changes in length of the leave period.

Every employee who takes or is required to take a leave of absence from employment is entitled to be reinstated in the position that the employee occupied when the leave of absence began. Where for any valid reason the Alliance cannot reinstate an employee in the position they previously held, the Alliance shall employ the employee in a comparable position with the same wages and benefits.

Where an employee takes leave and, during the period of that leave, the wages and benefits of the group of employees of which that employee is a member are changed as part of a plan to reorganize the

department in which that group is employed, that employee is entitled, on being reinstated, to receive the wages and benefits in respect of that employment that the employee would have been entitled to receive had that employee been working when the reorganization took place. The Alliance shall notify the employee in writing of that change as soon as possible.

The employee is entitled to receive health benefits coverage for the duration of the leave with the employee responsible for employee premiums and the Alliance premiums. The Alliance will establish the schedule for premium due dates prior to the employee's last day of work. Employees on maternity/ paternal leave do not accumulate vacation leave or sick leave, but will receive credit towards their length of service for time away.

Bereavement Leave

Employees who have completed at least three?? months of continuous employment and who experience the death of a parent, parent-in-law, spouse, sibling, child, or grandchild, or a step-parent, step-sibling, step-child, or step-grandchild, may take up to _____ days of paid bereavement leave.

Jury Duty

If you are selected for jury duty, you will be placed on leave. During the first 10?? weeks of this leave period, the Alliance will pay you the difference between your normal pay and the amount you are paid for serving as a juror, so long as you give the Executive Director reasonable notice of your selection for jury duty.

Individuals appearing in court on their own behalf are required to use personal or vacation days. Employees should notify the Executive Director upon receipt of a summons or subpoena.

Individuals summoned for jury duty or appearing as subpoenaed witnesses are expected to work during normal working hours whenever court is not in session or when their presence in court is not required.

Military Leave

The Alliance complies with federal law regarding reemployment of persons who leave work to serve in the uniformed services. If you must be absent from work due to service in the uniformed services, please notify the Executive Director as much as in advance as possible, as that plans made be made for your absence.

Worker's Compensation

All employees of the Alliance are covered by worker's compensation insurance, as required by law. Employees must report any work-related injury or illness immediately to the Executive Director.

Health Insurance

The Alliance offers individual health insurance coverage to all full-time employees consisting of employer contribution to group health insurance premiums of 100% coverage. Health plan deductible is set by group plan policy, currently \$500 with Blue Cross Blue Shield. A thirty-day waiting period must pass before coverage begins.

Group disability insurance is provided by the Alliance for employees as provided in the group disability plan.

Unemployment

When a staff member's work relationship with the Alliance is terminated, s/he may be entitled to receive Unemployment Insurance if s/he:

- 1. Is unemployed through no fault of his/her own;
- 2. Is available for and capable of employment, and
- 3. Meets all other eligibility requirements defined by the MS State Unemployment Insurance Division.

Retirement

Optional tax-deferred annuity through a Mutual of America 403(b) plan may be deducted from pay at each employee's discretion up to legal limits. Employer contribution to qualified employees under the Mutual of America SEP may be made at a rate of up to 5% per year, as determined by the board annually. A two-calendar year qualification period is required for the SEP. (participation in this program is currently suspended, 2009)

Job Performance and Conduct

Generally, performance reviews of employees will be conducted on an annual basis, although usually a new employee will be reviewed at the end of the first three months, as well. Performance reviews are an opportunity to express any concerns you might have about the job or about your employment with the Alliance. However, if you do have concerns, there is no need to wait until the review to express them; the Executive Director is available throughout the year to meet about issues, problems, or questions related to your employment.

In addition to expecting employees to perform their jobs competently and reliably, the Alliance expects employees to conduct themselves in a professional, ethical, and responsible manner that reflects well upon the Alliance, that promotes a spirit of cooperation and teamwork among employees and that is respectful of the clients, volunteers, and members of the public with whom we interact. Failure to comply may lead to creative action, including dismissal. Again, employment with the Alliance is at "at-will".

Dress Code

The Company maintains a business casual working environment. All employees should use discretion in wearing attire that is appropriate for the office and customer interaction.

Corrective Action; Dismissal

When performance issues are identified with respect to an employee, when instances of unacceptable conduct occur, or when, for any reason, the employment relationship has become problematic from the point of view of the Alliance, any of a variety of steps may be taken, up to and including termination. The Alliance reserves the right to determine what it believes is an appropriate response, and to implement it.

Conflict of Interest

The Alliance expects the primary interest of staff members to be the people we serve. A conflict of interest occurs when the interests of a staffer or another outside party actually or potentially conflict with the best interests of the Alliance:

Outside Business Interests: Staff members may have outside business interests and outside employment so long as these do not interfere with job performance. Staff members may not earn profit from outside employment or business interests that result from affiliation or conflict with the Alliance.

Gifts, Gratuities: Staff members are not to accept gifts, gratuities, free trips, personal property or other items of value from an outside person or organization as an inducement to provide special services through or influence policies of the Alliance without disclosing the potential conflict either in writing or verbally to the Executive Director.

Personal Beliefs: The Alliance recognizes that its staffers may hold a wide range of personal beliefs, values and commitments. These beliefs, values, and commitments are a conflict of interest only when they prevent staffers from fulfilling their job.

Separation from Employment

Notice

Employees are asked to give at least 3 weeks notice of resignation. As stated previously, all employees of the Alliance are employed at will, meaning that they or the Alliance may terminate the employment relationship at any time, with or without cause.

Lay-Offs

There may be times when the Alliance determines that it is necessary to make cutbacks or reduction in staff, leading to the lay-off of employees. In determining which employees, should be laid off, the Alliance may consider any and all factors that it deems relevant such as performance, changes in funding received, and budgetary constraints.

Exit Interview

Regular staff who voluntarily leave the employment of the Alliance, the exit interview is an opportunity to provide information to the Executive Director pertaining to their work experiences and the factors that contributed to their departing. Data from exit interviews may be used to help improve practices, e.g. recruiting, orientation, performance management, training, working conditions, etc. Additionally, the exit interview provides the Alliance with information that may show trends in voluntary terminations and help guide efforts to improve areas that may be leading to turnover.

Expenses

Employees must obtain the advance consent of the Executive Director before incurring expenses for which they will seek reimbursement. Approved expenses must be documented, with receipts attached, and submitted within 5 days of the date on which they were incurred. Business auto travel must be approved by the Executive Director and may be reimbursed at the current federally approved rate (not including travel to and from work).

Credit Cards

The Alliance makes available to eligible employees a corporate credit card for job-related travel expenses. Employees are to use their corporate credit card to charge business-related travel expenses. The Alliance will not issue cash advances for travel purposes. Reimbursement will be made to the employee for actual expenses upon proper submission of a claim for travel expenses. The use of the corporate credit card must be limited to job-related travel expenses. The employee is solely responsible for all charges made to the card.

Company Property

The Alliance employees are responsible for all items housed in the office. All equipment, books, and other items owned by the Alliance are that of company property and must remain in the condition found.

Computing

Just as it is unacceptable to violate others' rights to privacy, property and resources within the Alliance, it is also unacceptable to violate those rights on systems that are not at the Alliance but are accessible through the Alliance's connection to the Internet. Users assume personal responsibility for the use made of their computer accounts.

Any communications that would be improper or illegal on any other medium are equally so on the computer: libelous material, obscene messages, harassment, forgery, threats, etc. It is imperative that employees not abuse or misuse these technologies and services.

Software Piracy

It is the policy of the Alliance to utilize all commercially-purchased software in accordance with its individual licensing agreement. Unless otherwise provided in the license, any duplication of copyrighted software, except for backup and archival purposes, is a violation of the law. Unauthorized duplication of copyrighted computer software is contrary to the Alliance's standard of conduct. The purpose of this policy is to comply with Title 17 of the U.S. Code in the protection of "original works of authorship" that are fixed in tangible form of expression. These categories should be viewed quite broadly and include literary, dramatic, musical, artistic, audiovisual, and computer programs, as well as other intellectual works.

Accidents

It is the policy of the Alliance to take all necessary steps to provide a safe and healthful work environment for its employees. All health and safety policies are in compliance with Federal and State regulations. It is the obligation of each employee to observe these regulations and practice safety at all times.

If you are injured or become ill, you are required to report this fact promptly to your supervisor and complete all required forms.

Any employee who is injured and/or loses time from work because of a job related injury will be compensated according to the Workers' Compensation act. No employee, after an absence-causing injury, will be allowed to return to work until s/he is released by a doctor.

Smoking

Because we wish to provide a healthy environment for all our staff, volunteers, and clients, smoking is prohibited throughout our offices. Any employee who smokes in an area within our facilities will be subject to discipline.

Drugs and Alcohol

MCN is committed to the well-being of our employees and providing high-quality services to our clients. For these reasons, we cannot tolerate the unlawful possession, use, manufacture, distribution, or dispensation of

controlled substances in the workplace or during work time. Moreover, employees must come to work free from the influence of alcohol, illegal drugs, and unlawfully used prescription medications. Any employee who violates this Drug Free Workplace Policy will be subject to disciplinary action, up to and including dismissal. Legal consequences may follow as well.

Under federal law, any employee who is convicted of a criminal drug statute violation occurring in the workplace must notify his/her employer of the conviction within 5 days. The Alliance, in turn, would be required to notify the federal organization that provides your grant money or a contract.

Emergency Procedures

Follow these rules in an emergency:

- Stop work and leave the building IMMEDIATELY when the fire alarm sounds or when you are instructed to do so!
- Follow instructions, avoid panic, and cooperate with those responding to the emergency.
- Proceed to the designated or nearest exit.
- Do NOT delay your exit from the building by looking for belongings or other people.
- Turn off computers, equipment, fans, etc., and close desk drawers IF time permits.
- When leaving the building, go to a clear area well away from the building. Do not obstruct fire hydrants or the responding fire/rescue workers and their equipment.
- Do not re-enter the building until instructed to do so by your supervisor or fire/rescue worker.
- The above rules will be enforced. Periodic fire emergency drills may be conducted.

Emergency Closings

Emergency conditions, such as sever weather and power outages, may cause the company to close temporarily. We will notify you as soon as practicable when such a closing will occur. Employees will not be paid for time that is not actually worked due to an emergency closing.

^{*} The Alliance has a responsibility for minimizing the danger to life, property, and job security arising from the effects of fire, riots, civil commotion, and natural and man-made disasters.



Code of Ethics Policy for Employees & Volunteers

As an employee/volunteer, I will:

- Strive to live the mission of the organization
- Focus my efforts on the mission of the organization and not my personal goals
- Represent the interests of those served by this organization
- Not use the organization or my service in this organization for my own personal gain or for that of my family or friends
- Keep confidential information confidential
- Approach all Alliance issues with an open mind, prepared to make the best decision for the whole community
- Do nothing to violate the trust of those who hired/selected me to work for those we serve
- Never exercise authority as an employee/volunteer except as I am delegated by the Executive Director or Board

| Signature: | Date: | |
|------------|-----------|--|



Employee Protection (Whistleblower) Policy

If any employee reasonably believes that some policy, practice, or activity of the Mississippi Alliance of Nonprofits and Philanthropy is in violation of law, a written complaint must be filed by that employee with the Executive Director or the Board President.

It is the intent of Mississippi Alliance of Nonprofits and Philanthropy to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and unlawful activity, policy, or practice to the attention of the Mississippi Alliance of Nonprofits and Philanthropy and provides the Mississippi Alliance of Nonprofits and Philanthropy with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to employees that comply with this requirement.

The Mississippi Alliance of Nonprofits and Philanthropy will not retaliate against an employee who in good faith, has made a protest or raised a complaint against some practice of the Mississippi Alliance of Nonprofits and Philanthropy, or of another individual or entity with whom the Mississippi Alliance of Nonprofits and Philanthropy has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

The Mississippi Alliance of Nonprofits and Philanthropy will not retaliate against an employee who discloses or threatens to disclose to a supervisor or a public body, any activity, policy or practice of Mississippi Alliance of Nonprofits and Philanthropy that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate or public policy concerning the health, safety, welfare, or protection of the environment.

| My signature below indicates my receipt and understanding of this policy. I also verify that I have been |
|--|
| provided with an opportunity to ask questions about the policy. |

| Signature: | Date: |
|------------|-------|



Volunteer Confidentiality Agreement

This agreement applies to all volunteers associated with and/or involved in the activities or affairs of the Mississippi Alliance of Nonprofits and Philanthropy ("The Alliance"). This includes all activity associated with the Alliance at its main office and all other locations.

All data, materials, knowledge and information generated through, originating from, or having to do with the Alliance or member organizations or persons associated with our activities, including consultants, is to be considered privileged and confidential and is not to be disclosed to any third party. All pages, forms, information, designs, documents, printed matter, policies and procedures, conversations, messages (received or transmitted), resources, contacts, e-mail lists, e-mail messages, client, staff or public information is confidential and the sole property of the Alliance.

This also includes, but is not limited to, any information of, or relating to, our staff, clients, operations and activities. This privilege extends to all forms and formats in which the information is maintained or stored, including, but not limited to hardcopy, photocopy, microform, automated and/or electronic form.

Membership information, including all file information, is not to be disclosed to any third party, under any circumstances, without the consent of the Alliance employee that is supervising you and the Executive Director.

Any disclosure, misuse, copying or transmitting of any material, data or information, whether intentional or unintentional, will subject you to disciplinary action and/or prosecution, according to the procedures set by the Alliance and any applicable state and federal laws.

My signature signifies I agree to these terms and will abide by, adhere to and honor all of the above.

Signature of Volunteer

Date

Signature of Alliance Volunteer Supervisor

Date



Code of Ethics and Fundraising Policy: Board of Directors

Code of Ethics

As a member of this Board of Directors, I will:

- Strive to live the mission of the organization
- Focus my efforts on the mission of the organization and not my personal goals
- Represent the interests of those served by this organization
- Not use the organization or my service on this Board for my own personal gain or for that of my family or friends
- Keep confidential information confidential
- Approach all Board issues with an open mind, prepared to make the best decision for the whole community
- Do nothing to violate the trust of those who elected me to the Board or of those we serve
- Never exercise authority as a Board member except when acting in a meeting with the full Board or as I am delegated by the Board

Board Fundraising Responsibility Policy Statement

- 1. Providing adequate financial resources is a Board responsibility
- 2. Every Board member will be expected to take an active role in some phase of fundraising
- 3. Each Board member will be expected to make an annual personal gift
- 4. Prospective Board members should be made aware of this Board policy.



Conflict of Interest Policy

Policy Statement

The purpose of the conflict of interest policy is to protect the Mississippi Alliance of Nonprofits and Philanthropy when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Alliance or might result in a possible excess benefit transaction.

No member of the Mississippi Alliance of Nonprofits and Philanthropy's Board of Directors, or any of its Committees, shall derive any personal profit or gain, directly or indirectly, by reason of his or her participation with the Mississippi Alliance of Nonprofits and Philanthropy. Any interested person(s) shall disclose to the Mississippi Alliance of Nonprofits and Philanthropy any personal or indirect interest, which he or she may have in any matter pending before the Mississippi Alliance of Nonprofits and Philanthropy and shall not participate in any decision on such matter.

Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Disclosing a Conflict of Interest

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to present all material facts to the directors and members of committees.

Determining Whether a Conflict of Interest Exists

After disclosing the actual or potential conflict, and after any discussion with the interested person, he/she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

Procedures for Addressing the Conflict of Interest

- 1. An Interested person may make a presentation to the board at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- 2. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- 3. After exercising due diligence, the governing board or committee shall determine whether the Mississippi Alliance of Nonprofits and Philanthropy can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- 4. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Alliance's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

Recording the Conflict of Interest

- 1. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- 2. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.



Conflict of Interest Statement

| At this time, Iam a Board member, a committee member, or an employee of the following organizations (please attach a separate sheet if needed): | | | |
|---|---|--|--|
| Organization/Committee | Relationship to Organization | Nature of Conflict of Interest | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| By signing below, I certify that I: | | | |
| and fully agree to comply with the | e policy. I understand that the Misorder to maintain its federal tax ex | nd understand the policy as presented sissippi Alliance of Nonprofits and emption must engage primarily in activities | |
| directly or indirectly, in any arrang | lement, agreement, investment, c ne Mississippi Alliance of Nonprof | during the past year have been a participant, or other activity with any vendor, supplier, or its and Philanthropy which has resulted or | |
| Signature | Date | | |
| Signature | Date | | |

Printed Name



Sample Policy for Board Approval of Executive Compensation

The Executive Director of ABC Nonprofit (the "Nonprofit") is the principal representative of ABC Nonprofit, and the person responsible for the efficient operation of the Nonprofit. Therefore, it is the desire of the Nonprofit to provide a fair yet reasonable and not excessive compensation for the Executive Director (and any other highly compensated employees and consultants).

The annual process for determining compensation is as follows: The Nonprofit shall [either the full board or a compensation committee/executive committee] annually evaluate the Executive Director on his/her performance, and ask for his/her input on matters of performance and compensation.

Board Approval. The [human resource or executive committee] will obtain research andinformation to make a recommendation to the full board for the compensation (salary and benefits) of the Executive Director (and other highly compensated employees or consultants) based on a review of comparability data. For example, the [human resource/executive/compensation] Committee will secure data that documents compensation levels and benefits for similarly qualified individuals in comparable positions at similar organizations. This data may include the following:

- 1. Salary and benefit compensation studies by independent sources;
- 2. Written job offers for positions at similar organizations;
- 3. Documented telephone calls about similar positions at both nonprofit and for-profit organizations; and
- 4. Information obtained from the IRS Form 990 filings of similar organizations.

Concurrent Documentation. To approve the compensation for the Executive Director (and other highly compensated employees and consultants) the board must document how it reached its decisions, including the data on which it relied, in minutes of the meeting during which the compensation was approved. Documentation will include:

- a. A description of the compensation and benefits and the date it was approved;
- b. The members of the board who were present during the discussion about compensation and benefits, and the results of the vote;
- c. A description of the comparability data relied upon and how the data was obtained; and
- d. Any actions taken (such as abstaining from discussion and vote) with respect to consideration of the compensation by anyone who is otherwise a member of the board but who had a conflict of interest with respect to the decision on the compensation and benefits.

Independence in Setting Compensation: The Chair of the board of directors, who is a volunteer and not compensated by the Nonprofit, will operate independently without undue influence from the Executive Director.

No member of the Executive or Human Resources Committee will be a staff member, the relative of a staff member, or have any relationship with staff that could present a conflict of interest.

Date approved: