

100 Administration

100.1 The following will be standing committees of the Kiwanis Cal-Nev-Ha Foundation Board and will be comprised of Board members only:

- Board Development
- Executive
- Finance
- Fund Development
- Governance

100.2 The President shall appoint, with the approval of the Board, such special committees as are necessary to support the administrative and program service functions of the Foundation.

100.3 If a vacancy is expected to occur as a result of a board member's election to a Foundation or District office, the board may fill that prospective vacancy to be effective when the vacancy occurs.

100.4 Conflict of Interest Policy

This Conflict of Interest Policy of the Kiwanis Cal-Nev-Ha Foundation (the "Foundation"): (A) defines conflicts of interest; (B) identifies classes of individuals within the Foundation covered by this policy; (C) facilitates disclosure of information that may help identify conflicts of interest; and (D) specifies procedures to be followed in managing conflicts of interest.

- A. Definition of conflicts of interest. A conflict of interest arises when a person in a position of authority over the Foundation may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. This policy is focused upon material financial interest of, or benefit to, such persons.
- B. Individuals covered. Persons covered by this policy are the Foundation's officers, directors, and Chief Employed Executive.
- C. Facilitation of disclosure. Persons covered by this policy will annually disclose or update to the Foundation President on a form provided by the Foundation their interests that could give rise to conflicts of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.
- D. Procedures to manage conflicts. For each interest disclosed to the Foundation President, the President will determine whether to: (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the person to recuse himself/herself from participation in related discussions or decisions within the Foundation; or (d) ask the person to resign from his or her position in the Foundation or, if the person refuses to resign, become subject to possible removal in accordance with the Foundation's removal procedures. The Foundation's Chief Employed Executive and Chief Employed Finance Executive will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the Foundation President in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

100.5 Joint Venture Policy

This Joint Venture Policy of the Kiwanis Cal-Nev-Ha Foundation (the "Foundation") requires that the Foundation evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Foundation's exempt status with respect to such arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

- A. Joint ventures or similar arrangements with taxable entities. For purposes of this policy, a joint venture or similar arrangement (a "venture or arrangement") means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (i) whether the Foundation controls the venture or arrangement; (ii) the legal structure of the venture or arrangement; or (iii) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes. A venture or arrangement is disregarded if it meets both of the following conditions:
1. 95% or more of the venture's or arrangement's income for its tax year ending within the Foundation's tax year is excluded from unrelated business income taxation including but not limited to: (a) dividends, interest, and annuities; (b) royalties; (c) rent from real property and incidental related personal property except to the extent of debt-financing; and (d) gains or losses from the sale of property; and
 2. The primary purpose of the Foundation's contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.
- B. Safeguards to ensure exempt status protection. The Foundation will: (i) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the Foundation's exempt status is protected; and (ii) take steps to safeguard the Foundation's exempt status with respect to the venture or arrangement. Some examples of safeguards include:
1. Control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization;
 2. Requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants;
 3. That the venture or arrangement not engage in activities that would jeopardize the Foundation's exemption; and
 4. That all contracts entered into with the organization be on terms that are arm's length or more favorable to the Foundation.

100.6 Whistleblower Policy

This Whistleblower Policy of the Kiwanis Cal-Nev-Ha Foundation (the "Foundation"): (A) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Foundation; (B) specifies that the Foundation will protect the person from retaliation; and (C) identifies where such information can be reported.

- A. Encouragement of reporting. The Foundation encourages complaints, reports or inquiries about illegal practices or serious violations of the Foundation's policies, including illegal or improper conduct by the Foundation itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Foundation has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Foundation's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.
- B. Protection from retaliation. The Foundation prohibits retaliation by or on behalf of the Foundation against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Foundation reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
- C. Where to report. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Secretary/Treasurer or President; provided however, if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the Chairman of the Governance Committee of the Foundation. The Foundation will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the Foundation may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

100.7 Document Retention and Destruction Policy

This Document Retention and Destruction Policy of the Kiwanis Cal-Nev-Ha Foundation (the "Foundation") identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Foundation's documents and records.

- A. The rules for document retention are as follows:
 1. The Foundation's staff, volunteers, members of the Board of Directors and outsiders (i.e., independent contractors via agreements with them) are required to honor these rules:
 - a) Paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the Human Resources, Legal or Administrative staffs/departments or their equivalents;
 - b) All other paper documents will be destroyed after seven years;

- c) No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
- B. The minimum terms for document retention are as follows:
- 1. Retain permanently:
 - Governance records - Charter and amendments, Bylaws, other organizational documents, governing board and board committee minutes.
 - Tax records - Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.
 - Intellectual property records - Copyright and trademark registrations and samples of protected works.
 - Financial records - Audited financial statements, attorney contingent liability letters.
 - 2. Retain for ten years:
 - Pension and benefit records - Pension (ERISA) plan participant/beneficiary records, actuarial reports, related correspondence with government agencies, and supporting records.
 - Government relations records - State and federal lobbying and political contribution reports and supporting records.
 - 3. Retain for five years:
 - Employee/employment records - Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, time/payroll records, leave/comp time/FMLA, engagement and discharge correspondence, documentation of basis for independent contractor status (retain for all current employees and independent contractors and for three years after departure of each individual).
 - Lease, insurance, and contract/license records - Software license agreements, vendor, hotel, and service agreements, independent contractor agreements, employment agreements, consultant agreements, and all other agreements (retain during the term of the agreement and for three years after the termination, expiration, non-renewal of each agreement).
 - 4. Retain for one year:
 - All other electronic records, documents and files - Correspondence files, past budgets, bank statements, publications, employee manuals/policies and procedures, survey information.
- C. Exceptions to these rules and terms for retention may be granted only by the Foundation's Chief Employed Executive or Foundation President.