

Friends of Gueoul, Inc.

A Colorado Nonprofit Corporation

Policy Manual

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Appraisal of Chief Executive Officer Performance

1. Scope and Intent

This policy requires periodic evaluation of the Chief Executive Officer (CEO) to determine their effectiveness in executive governance of Friends of Guéoul (FoG).

This policy is intended to ensure that CEO performance meets the expectations of the Board, and meets the performance needs of the organization in the performance of its mission. It is further intended to ensure that the CEO receives adequate feedback from the Board, so as to permit them to effectively gauge their own performance and make appropriate adjustments.

2. Requirement for Periodic Evaluation

The Board shall, from time to time, but no less often than once a year, conduct a formal evaluation of the performance of the CEO. In the evaluation, Board members shall judge the CEO on their level of performance of factors germane to the operations of FoG, including the meeting of mission-related strategic goals and objectives, effectiveness of public and community relations, fundraising, financial transparency and accountability, and such other matters as the Board deems relevant to the success of FoG.

3. Method of Evaluation

The evaluation may be by any commercially reasonable means the Board may choose, including survey of the members of the Board, direct in-person meeting with the CEO, teleconference or videoconference with the CEO or other means as the situation may warrant; *provided however*, that in any case where an evaluation is conducted by any means other than a face-to-face meeting, the members of the Board shall have the opportunity to submit written comments of their own writing concerning the CEO's performance, including suggestions as to improvement opportunities.

4. Presentation of the Evaluation to the CEO

The Board chair or their designee shall present the results of the evaluation to the CEO, and shall discuss it with them. Improvement opportunities shall be discussed, and as appropriate, adopted by the Board and by the CEO as action items.

Organizational Effectiveness

1. Scope and Intent

The purpose of this policy is to ensure that Friends of Guèoul (FoG) remains focused on its mission, and is actually achieving the desired results for that mission. Its intent is to ensure that FoG, its CEO and the Board are fully apprised of both FoG's goals and its progress in attaining those goals.

2. Assessment of Organizational Effectiveness

The CEO shall, at least once every two years, but more often if directed by the Board, conduct an assessment of the operations of FoG to determine the extent to which FoG is attaining progress in meeting the goals set forth in its Strategic plan. That assessment shall include:

- Consideration of each goal in the strategic plan,
- The timeline set forth therein for that goal, and
- An assessment of the state of progress on achieving that goal, including whether the progress is on schedule.

In cases where progress is not satisfactory, the evaluation shall consider:

- The reasons that progress is not satisfactory, and
- The means by which it may be brought to a satisfactory level.

Concurrently and independently, the Board shall conduct an assessment of its own effectiveness in the strategic governance of FoG. The Board shall consider relevant factors including its effectiveness in:

- Providing the CEO with strategic oversight in the form of a sound strategic plan,
- Giving the CEO executive latitude and discretion in accomplishing organizational goals within the strategic framework provided by the Board,
- Ensuring that all Board members fully understand both the organizational goals and the challenges that must be overcome to achieve those goals,
- Establishing appropriate committees to handle specific outcomes, and
- Identifying and adopting strategies to address specific operational and mission challenges.

The evaluation shall also consider how, in each case where a deficiency is identified, the Board can make changes to address that deficiency.

3. Report on Assessment

The CEO and the Board shall each summarize their findings in a report. Both reports shall be submitted to both the Board *en banc* and to the CEO. Both reports shall be

discussed jointly, and as necessary and desirable, the Board shall adopt goals and strategies to further reinforce strong area and remediate deficiencies.

In each case where a deficiency is identified, that deficiency shall be specifically identified as a targeted point that shall be included in the next Organizational Effectiveness Assessment.

Online Privacy

1. Scope and Purpose

This policy governs the use of personal information provided to Friends of Guèoul (FoG) by donors, partners and interested parties. It is intended to describe FOG's use of that information and inform interested parties of their rights in that information.

2. Collection of Information

FoG's website does not set cookies or otherwise engage in information collection other than the collection of information voluntarily provided by donors and other interested parties.

FoG does not purchase or otherwise obtain from other parties mailing or marketing lists containing personal information.

FoG may, by means of its website, other online tools (such as, for example, Colorado Gives) or other tools such as signup sheets at events, collect or come into possession of personal information, including but not limited to name, email address, phone number, and physical address. In every such case, the information collection is completely transparent and completely voluntary. A person may decline at any time to provide personal information.

3. Use of Personal Information

Personal information in FoG's possession may be used for purposes of:

- Solicitation of donations or volunteer services,
- Dissemination of information about FoG's programs and activities, and
- Dissemination of information about other activities that we deem to be of interest to FoG's community of donors and friends.

4. Retention of Personal Information

FoG maintains personal information according to the terms of our records retention schedule, which is available on our website, www.gueoul.org. The periods therein are minimums, and information may be retained past that time.

5. Rights in Personal Information

A person may at any time request that:

FoG determine whether or not it is in possession of personal information regarding them.

Ask FoG to correct any errors found in personal information about them held by FoG, or
Ask FoG to delete any personal information about them held by FoG.

In every case, FoG will make best efforts to investigate the inquiry and comply with the wishes of the person, provided however, that FoG will not delete any personal information that it is required by law to keep (as, for example, a requirement of the United States Internal Revenue Code or its implementing regulations).

In every case, FoG shall respond to the inquiry and state what action have been taken to accommodate it, or if no accommodation has been made, the reasons why. If more information is needed to respond to the request, FoG will request it in writing.

Inquiries concerning the above should be made in writing to elke@queoul.org.

6. Access to Personal Information

A Personal information held by FoG is maintained in secure repositories protected by strong passwords, on systems that incorporate industry standard and legally required technical, organizational, and physical safeguards. Access is given only to FoG personnel, and then on a need-to-know on a need-to-know basis only. Personal financial information is stored in Network for Good, which employs current industry standard and legally required technical, organizational, and physical safeguards designed to protect the personal information collected and stored there on our behalf. Their privacy policy can be found here:

<https://www.bonterratech.com/legal/privacy-policy>

Whistleblowers

1. Scope and Intent

It is the policy of Friends of Guéoul (FoG) to encourage transparency, accountability and ethical conduct in all of its activities and dealings, particularly financial matters. FoG encourages anyone with concerns about the appropriateness of any conduct or activities taking place within the sphere of activity of FoG is encouraged to raise their concerns, without fear of retribution.

2. Raising of Concerns

Any person, whether or not formally associated with FoG may raise a concern about the conduct of FoG activities.

3. Method of Communication

A whistleblower shall communicate their concern in writing, such as for example, by letter or email. The communication should, insofar as is possible:

- State with particularity the activity of concern, and
- Give details of the potential impropriety, including dates, persons and other matters germane to it.

The communication may be made to the Executive Director, or to any member of the Board.

They may, if they so choose, identify themselves, or they may raise the concern anonymously.

4. Friends of Guéoul Response

FoG shall, in every case, conduct an inquiry into the concern raised. That inquiry may, as is necessary and desirable, include:

- Examination of books and records,
- Interview with people who may be involved or who may have knowledge of the activity, and
- Any other inquiry deemed by FoG as necessary to resolve the matter.

FoG shall in every case make and preserve a record of the complaint and inquiry, and any remedial actions taken.

In cases where a two-way line of communication has been established with the whistleblower, FoG shall communicate to the whistleblower the results of the inquiry and a summary of any remedial actions taken.

Records Management

1. Purpose and Scope

This policy is intended to ensure that every person at Friends of Guéoul (FoG) maintains records in a manner consistent with FoG's policies and retention schedule. This policy applies to all FoG departments that create or maintain records in either paper or electronic format.

2. Statement of Intent

It is the intent of FoG to manage its records in accordance with applicable legal requirements, good industry practice including practice for nonprofit organizations, and sound business parameters. This policy, and other FoG records management policies and procedures are intended to effectuate this intent to ensure the sound management of all FoG records.

3. Definition

A record is any data object, whether paper or electronic, that records the transaction of the business of FoG, or states the official position of FoG on a topic relevant to the company's operation, or is defined as a record by law or regulation.

A record may be transient—having value only for a short period of time, and having no legally required period of retention; or it may be long-term, having ongoing business value, and/or a legally required retention period. Transient records *are not* listed on the FoG records retention schedule, and may be disposed of when no longer needed. Long-term records *are* listed on the FoG records retention schedule.

Unless explicitly stated otherwise in an official FoG policy or procedure, drafts and duplicate records should be managed as transient records.

4. Policy

All records and electronic data created on FoG equipment or systems, or created during the course of the conduct of FoG business, whether or not conducted on FoG property, is the property of FoG and subject to management by FoG through its policies and procedures.

All personnel having custody of FoG records or data shall manage it in accordance with FoG' policies and procedures, including without limitation its records retention schedule, e-mail policy, policies and procedures concerning data structures and naming conventions, and policies and procedures concerning disposition and purging.

All FoG personnel shall comply with any legal holds of any kind issued by the FoG Legal Counsel or other authorized entity.

Legal Holds and Exception Management

1. Scope and Purpose

It is the Policy of Friends of Guéoul (FoG) to promptly identify and exercise control over all legitimate requests for information from sources outside of the organization, and to maintain information responsive to those requests in accordance with good practice and legal requirements and responsibilities.

This policy is intended to educate FoG personnel about the proper way to recognize a situation that may require control of information according to exception management processes; assign responsibility for control of such information to an authorized and competent person; remove all related records and information from normal information lifecycle management and disposition controls until the issue related to which the information is being maintained has been resolved; and preserve information subject to litigation, audit or tax holds in a manner that assures the protection and integrity of the information.

2. Policy

FoG personnel shall promptly report to the Board, Legal Counsel or other authorized persons any situation that might result in litigation, a legal claim, or an investigation.

Legal Counsel shall promptly investigate any such situation, and issue such directions and they deem warranted for the identification of and preservation of records and information that may be relevant to the investigation.

All FoG personnel shall, when requested by the Legal Counsel, cooperate in the identification of information that might be subject to such holds, and shall obey any directions given by legal counsel related to the investigation.

All FoG personnel shall comply with instructions from the Legal Counsel respecting the preservation of records, information and data outside of normal retention practices.

Records Retention Schedule

1. Scope and Purpose

The Friends of Guéoul (FoG) Records retention schedule governs the retention of that information defined by FoG policy or by law as records. The Retention periods set forth herein are minimum periods except when otherwise designated. This means that the records may be kept for longer periods of time if operational requirements so dictate.

2. Intent and Development Process

The retention schedule has been developed based upon FoG’s understanding of the legal requirements and considerations applicable to it. Those requirements and considerations have been analyzed to develop the retention periods set forth herein. It is FoG’s intent to ensure that the periods on this schedule are in compliance with all legal and regulatory requirements applicable to FoG, and that personnel, by complying with the terms of this schedule, keep FoG in compliance with its legal obligations.

3. Retention Schedule

Record Series Code	Record Series Level 1	Record Series Level 2	Record Series Description	Trigger Event	Retention
ADM-30-10	Administrative	Business Correspondence and Reports	General office files that do not fit into a more specific category, including correspondence, memos, reports, surveys, etc.		6
ADM-80-10	Administrative	Travel and Transportation, Reference	Hotel and other accommodation information, including authorized travel directories and travel itineraries of both employees and contractors traveling for the organization.	SUP	1

FIN-10-10	Finance	Vouchers, bills, invoices, purchase orders, etc.	Records related to payment of financial obligations. Includes vouchers, bills, invoices, purchase orders, receipts, expense reports (including employee expenses) and other requests for and proof of payment to vendors.	CTY	10
FIN-40-10	Finance	Deposits, Cancelled Checks, etc.	Bank deposits, bank statements, all bank reconciliations, daily cash sheets, interest accruals, portfolio investments, cancelled checks (copies of checks), check registers	CTY	10
FIN-50-10	Finance	Forecasts, comparisons, and analysis	Final budget report, planning documents, work papers, forecasts, comparison reports. Includes operating, capital, and investment budgets.		10
FIN-60-20	Finance	Financial Reporting	Monthly, quarterly and other interim financial reports prepared for internal use only, that are not legally required.	CTY	10
FIN-70-10	Finance	Ledgers and Journals	General ledgers and journals, journal entries, and journal registers.	CTY	10
FIN-75-10	Finance	Payroll	Records documenting employee wages and withholding, including employee names, employment periods, final check amounts, bonuses, commissions and related information, including time sheets, as well as records documenting employee earnings, income tax withheld and statements of fees paid to independent contractors, including W-2, W-4, 1099, and similar documents.	CTY	10
FIN-80-10	Finance	Vendor Files	Records of vendor relationships, excluding purchase orders and accounting records.	ACT	3

FIN-90-20	Finance	Tax Reporting	Tax reporting and supporting documents (Form 990 and equivalents).	CTY	10
FIN-90-30	Finance	Employee Taxes	Payroll tax forms, reports and filings related to employees and employment taxes.	CTY	10
FIN-94-10	Finance	Investments	Records documenting investments, including assessments and evaluations, investments acquisition and disposition records, monthly investment holding and analysis reports, broker statements, custodial statements, portfolio reconciling documentation, prospectuses, and related records.	ACT	10
GOV-10-10	Governance	Executive Staff and Committee	Records relating to Executive personnel and committees including actions taken, agendas, and meeting minutes.	LOC	LOC
GOV-10-20	Governance	Board	Records relating to Board meetings including actions taken, agendas, and meeting minutes.	LOC	LOC
HUM-20-10	Human Resources	Personnel Administration	Records documenting employee management activities, such as job descriptions, staffing information, headcount and similar documents. Excludes information about individual employees.		10
HUM-40-10	Human Resources	Employee Files	Employee personnel records, including hiring, promotions, transfers, performance appraisals, service awards and recognitions (including award logs), and terminations.	EMP	6

HUM-60-10	Human Resources	Applications/Resumes	Solicited/unsolicited applications and resumes, rejection letters, offer letters and responses, and interview notes, for non-hires.		3
HUM-70-10	Human Resources	Benefits Administration	Records of benefit enrollment and the routine administration of benefits granted under benefit plans, including coverage, beneficiaries and claims against the company's plans and including exceptions, such as extension of benefits.	ACT	15
HUM-70-20	Human Resources	Benefit Plans	Records of benefit plans, including terms, conditions, schedules, and other documents setting forth the nature of the plan.	ACT	10
HUM-90-10	Human Resources	Policies and Procedures, HR	Human resources policies and procedures including employee handbooks and other employee-related policies.	SUP	10
LEG-10-10	Legal	Employment	Agreements with employees (full time and contract) including termination agreements	ACT	6
LEG-10-20	Legal	Vendor Agreements	Agreements with third party(s) for purchase of equipment, goods or services, including hardware and software maintenance.	ACT	10
LEG-10-50	Legal	Grants	Grant information where the organization is both the grantor and grantee. Includes application and tracking information as well	ACT	6
LEG-30-20	Legal	Insurance Policies	Insurance policies and certificates, including liability insurance, excluding workers compensation.	ACT	6
LEG-30-40	Legal	Worker's Compensation	Workers compensation policies, claims and adjustments.	ACT	15

LEG-50-10	Legal	Claims and Litigation	Records of legal claims and litigation including notices of claim, litigation files, third-party subpoenas, litigation holds and similar documents, but excluding regulatory disputes.	ACT	15
LEG-60-10	Legal	Policies and Procedures	Administrative, governance and operating policies and procedures.	SUP	3
MRK-10-10	Marketing and Development	Donor Analytics and Metrics	De-identified donor metrics and analytics reporting for income, age, giving, etc. Analytics used for forecasting, budgeting and modeling.		30
MRK-10-40	Marketing and Development	Proposals and Projects	Proposals and development documents for specific projects, with associated analysis, strategies and work plans.	ACT	5
MRK-20-10	Marketing and Development	Advertising Copy and Artwork, Originals	Originals of advertising copy and artwork, including videos, and electronic or web advertising.	PERM	PERM
MRK-20-30	Marketing and Development	Promotional Materials	Records of marketing and promotional materials, which may be provided to offices and representatives (including mailing and fulfillment houses), in all media (on-line, print, video, etc.), including brochures, bulletins, fact sheets, graphics, website briefings, photographs, videos, letters (hardcopy, mass e-mail, etc.) and other related records (including work papers).	ACT	10
MRK-40-20	Marketing and Development	External Communications and Releases	External communications, newsletters, blogs (and other social media releases) highlighting activities and supporting strategic directions, including mail samples.		5

PMC-40-20	Programs and Campaigns	Project Data	Project Data related to the programs operated by the organization including but not limited to maps, photos, surveys, assessments, online data capture, etc.		10
PMC-40-40	programs and Campaigns	Program Reports	Annual and Special Reports relating to program activity including supporting documentation and data		5
SPD-10-20	Supporters/Donors	Donor Information, Personal	Non-financial personal information captured specific to the donor or their family and their preferences for support and follow up and a history of communications and interactions, including any vendor bulk update data regarding donor activities.	ACT	2
SPD-20-20	Supporters/Donors	Donor Gifts, Financial Information	Records documenting receipt of revenues. Includes donor invoices, billings, receipts, credit card payments, stock transfers, payroll giving, future gifts, in kind payments, commitments aged accounts receivables and financial analysis.	CTY	10
SPD-20-40	Supporters/Donors	Donor Refunds	Financial documentation and supporting materials surrounding the refunding of monies to donors.	CTY	10

Trigger Event Definitions: ACT = While Active; CTY = Close of Tax Year; EMP = Termination of Employment; LOA = Life of Asset; LOC = Life of Company/Organization; SUP = Superseded; TOC = Termination of Contract