



2020-2021 Board of Directors Handbook





Minnesota Alliance on Crime

1 West Water Street, Suite 260

St. Paul, MN 55107

612.940.8090

www.mnallianceoncrime.org

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MAC's Mission

The mission of the Minnesota Alliance on Crime (MAC) is to connect systems, service providers, and victim to advance the response for all victims of crime.

Core Values

1. We oppose the use of all forms of violence and affirm the basic human right of every person to live without fear or the threat of victimization throughout the course of one's life.
2. We seek a criminal justice system that is fair and accessible to crime victims, and where meaningful rights for crime victims are routinely honored.
3. We stand in solidarity with efforts around the world to end all forms of discrimination, exploitation, victimization, and violence.
4. We recognize that forms of oppression based on race, gender, class, ethnicity, nationality, immigration status, disability, age, religion and sexual orientation create a climate of supremacy and ownership that facilitates the use of ongoing violence and victimization.
5. We believe in the strength of diversity, embrace the differences among ourselves and within our communities, and promote the development of leadership in all communities.
6. We are dedicated to prevention efforts to confront and change cultural norms and practices that facilitate violence and victimization.
7. We promote and encourage the leadership of victims/survivors in guiding our advocacy, policy, and training efforts.
8. We affirm the power of collective and collaborative efforts to end violence and victimization.
9. We encourage reflection about our work and thoughtful evaluation of our efforts. We are committed to the ongoing development of innovative strategies and programs for our members and allies to better meet the diverse and emerging needs of crime victims.
10. We commit to creating a work environment for staff and volunteers that respects diversity, fosters professional growth, encourages critical thinking and initiative, and promotes diligent and effective advocacy efforts.



History of Minnesota Alliance on Crime

In the early 1990's, several crime victim service providers around the state began meeting informally for the purpose of providing support and to share knowledge and resources with each other. This group of dedicated individuals identified the need to organize their efforts. Out of this need, the Minnesota General Crime Victim Coalition was born and incorporated in 1993. MGCVC operated only with volunteer help until 1997 when a part-time Executive Director was hired.

In 2007, MGCVC changed its name to Minnesota Alliance on Crime (MAC). The organization is a statewide coalition of general crime victim service providers, one of the few such coalitions in the country. Today's membership includes members from all areas of victim services including the criminal justice system and community programs. Together, we strive for a unified voice for crime victims in Minnesota.

MAC's 65 member organizations provide services in 56 counties throughout the state, representing urban, suburban, rural, and tribal communities. Our members are prosecution-based (43), law enforcement-based (3); tribal-based (1), and community-based (11) organizations. MAC membership also includes 7 statewide nonprofit advocacy organizations, for example, the Minnesota Elder Justice Center, Standpoint and the Jacob Wetterling Resource Center. While some of MAC's members serve victims of specific types of crime, such as domestic violence and sexual assault, in general, the majority of MAC membership serve "general crime victims," which in Minnesota means all crime victims.

MAC takes the statewide lead in providing training and technical assistance for general crime victim service providers and promoting crime victim awareness activities to better educate the public about the impact of victimization and crime victim rights. Members rely on MAC to provide much of their training in important general crime areas, including identity theft and cyber crime. MAC also provides networking, professional development resources, and public policy support to its members.

MAC has 2.5 FTE, including a full-time executive director, a full-time training and engagement coordinator, and a .5 FTE administrative coordinator.

MAC's role in Minnesota's victim serving community

The key to MAC's organizational effectiveness is its strong relationships with the other statewide victim coalitions, including the Minnesota Coalition for Battered Women and the Minnesota Coalition Against Sexual Assault, as well as the statewide prosecution and law enforcement associations; its constructive and valued relationship with the Minnesota Office of Justice Programs and the Minnesota Department of Corrections Victim Assistance and Restorative Justice Program; and its active participation in cross-disciplinary partnerships and collaborative efforts, including the following:

The Minnesota Domestic Violence Collaborative: As a result of a 2008 Grants to Encourage Arrest (GTEA) grant from the Department of Justice Office on Violence Against Women (OVW), Minnesota created a statewide Advisory Committee to create uniform guidelines and training materials for law enforcement and prosecutors on the topics of strangulation, stalking, and no contact order enforcement. This work was coordinated by the Minnesota Coalition for Battered Women's then-program manager, Bobbi Holtberg, who now leads MAC as its executive director. Under the GTEA grant, statewide and local partnerships were formed and strengthened to provide high quality, uniform information to professionals across the state on three areas that are critical in the identification and assessment of high risk domestic violence offenders – stalking, strangulation, and no contact order enforcement.

Members of the initial statewide GTEA Domestic Violence Advisory Committee included: The Minnesota Department of Public Safety Office of Justice Programs (OJP), the Minnesota Coalition for Battered Women (MCBW), the Minnesota County Attorney's Association (MCAA), the Minnesota Chiefs of Police Association (MCOPA), the Minnesota Sheriff's Association (MSA), and the Minnesota Police Officer's Standards and Training Board (POST).

Since the convening of the original GTEA Advisory Committee, the Minnesota Bureau of Criminal Apprehension (BCA), the Minnesota State Court Administrators, the Department of Corrections (DOC), the Minnesota Coalition Against Sexual Assault (MNCASA), the Minnesota Alliance on Crime (MAC), and the Minnesota Association Community Corrections Act Counties (MACCAC) have joined the collaborative work in following years. The statewide Advisory Committee also brought in the expertise of a tribal judicial representative who has been a critical bridge between the state agencies and tribal communities. These agencies formed a cohesive and strong partnership that resulted in high quality and well attended training on strangulation, stalking, and no contact order. Through continued funding from the Minnesota Office of Justice Programs, the work continued after the GTEA grants expired, and the group has continued as the Minnesota Collaborative on Domestic Violence, consistently meeting on a monthly basis. (Not sure about the funding –need to check.)

The Minnesota Victim Legal Services Project: In 2012, a Minnesota organization was awarded a Wraparound Victim Legal Assistance Network grant by the Office of Victims of Crime. MAC, along with many of the proposed partners on this grant application, was an active and engaged

member of the advisory committee on that grant. In 2016, the Minnesota Office of Justice Programs assumed the wraparound grant when the original grantee closed operations. The grant activity has resumed as has the role of the advisory committee.

The Crime Victims' Coalition Directors Committee: The executive directors of Minnesota's crime victim services coalitions—MAC, MCBW, the Minnesota Indian Women's Sexual Assault Coalition, MNCASA, and the Sacred Hoop Coalition—meet monthly to discuss emerging issues and best practices, and to collaboratively work to strengthen our statewide response to all victims of crime. Every other month, the director of grants from the Minnesota Office of Justice Programs (which distributes the state and federal funding to victim services in Minnesota), joins this meeting to discuss the emerging and persistent issues faced by grantees and the victims they serve, and strategize with the coalitions on how best to meeting the needs of victims and the programs that serve them. Coalition directors also frequently meet in an informal fashion to discuss new developments in policy and practice that affects their members programs and the victims they serve.

The Department of Public Safety Office of Justice Programs Training Committee: This committee of crime victim service providers and coalitions from around Minnesota works to advise OJP in its training activities, including the Annual OJP Conference on Crime and Victimization and the Minnesota Victim Assistance Academy, a five-day training held in the fall. The committee shares its expertise with OJP and ensures that OJP's training efforts are meeting the diverse needs of crime victim services programs.

Manifest our mission

A. Strengthen relationships in order to benefit victims, MAC members, and criminal justice systems.

B. Increase the capacity and resources of MAC to advance the response for victims of all crime.

C. Strengthen MAC's organizational leadership with the expectation that the Board of Directors will uphold best practices for governance and oversight.

Develop and increase membership

A. Develop and diversify membership in order to fully meet the needs of all crime victims in Minnesota.

B. Inform MAC's mission and work by elevating diverse victim and survivor voices.

C. Engage members to increase their knowledge, skills, expertise and resources.

Develop and sustain core programs

A. Enhance the ability of members to connect with each other and also to inform MAC's priorities.

B. Provide high quality trainings, technical assistance, and resources.

C. Develop and inform legislative and public policy solutions to advance the response for victims of all crime.

Engage stakeholders

A. Grow MAC's organizational capacity by pursuing relationships with potential supporters.

B. Create opportunities to increase public awareness of the unique needs of general crime victims/survivors.

C. Work with allied crime victim coalitions and service providers to advance the field for all victims and survivors.

FY21 Strategic Plan

MANIFEST OUR MISSION

- A. Coordinate programming with other stakeholders
- B. Expand MAC tech knowledge and capacity
- B. DOC Victim Notification
- B. Identify home office needs
- C. Each staff member identify and participate in program development.
- C. Connect with operations peers to review admin and financial procedures.
- C. Create alternate ways for staff connection

Staff Assigned

Julia
Julia
Amee
Amee
Bobbi
Amee
Bobbi

Key	
Bobbi	7
Danielle	6
Julia	7
Amee	6

DEVELOP AND INCREASE MEMBERSHIP

- A. Increase membership of programs currently funded to do general crime advocacy by 3.
- A. Bring culturally specific programs into membership and/or partner with them.
- A. All Metro county atty's office as members
- B. Identity opportunities to elevate victim voices (e.g. trainings. DOC panel)
- C. Strong, well-planned ONLINE annual meeting, member needs assessment, and annual report
- C. Reach out to members that aren't very active

Danielle
Danielle
Danielle
Amee
Danielle
Danielle

DEVELOP AND SUSTAIN CORE PROGRAMS

- A. Continue MemberConnect even after crisis
- A. Start offering debriefing to members
- B. Assess and deliver VOCA training grant to make more relevant
- B. Develop and inform legislative and public policy solutions to advance the response for all victims of crime.
- B. Develop MAC's staff training catalog and policies. Existing trainings and assets.
- B. Equip all member programs to use tech effectively in their work
- B. Expand resource repository
- C. Funding action plan

Julia
Julia
Julia
Bobbi
Julia
Julia
Danielle
Bobbi

ENGAGE STAKEHOLDERS

- A. Explore funding opportunities with corporations and law firms.
- A. Discover alternate ways to raise unrestricted funds
- A. Seek opportunities for match dollars
- B. Develop and implement a volunteer and internship program.
- C. Determine the purpose of involvement with allied stakeholders. Create intentional relationships and boundaries.

Bobbi
Bobbi
Amee
Amee
Bobbi



MAC Board Calendar as of 10/1/2020

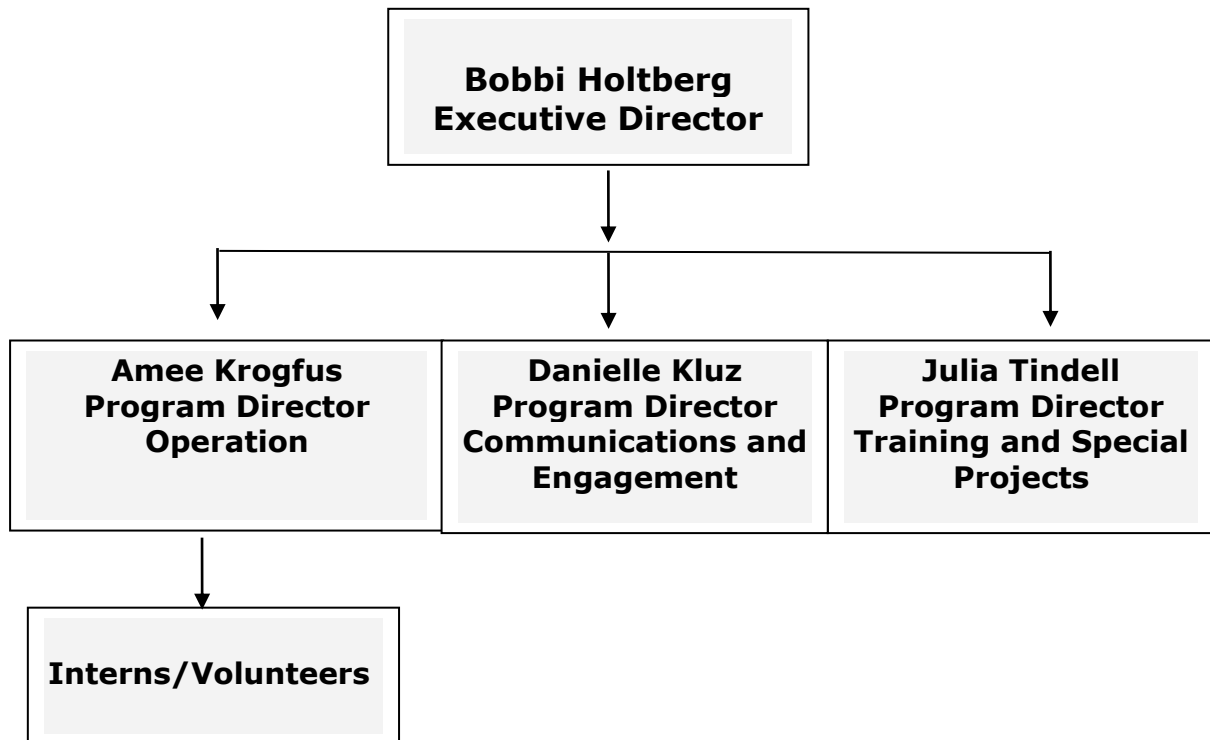
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept
1. Meeting Schedule												
General board meeting		14th		9th		12th		14th		9th		10th
Executive Committee meeting												
Finance Committee meeting												
Public Policy Committee meeting												
Board Development Committee												
2. Strategy Formulation												
Staff Annual Strategic planning							X					
Approve/Review strategic plans								X				
Complete Quarterly Implementation Steps			X			X			X			X
Approve budgets									X			
3. Executive Director												
Assess performance (full year)				X								
Review succession planning				X								
5. Accountability												
Financial reports												
• Review quarterly financials	X			X			X			X		
• Review year end financials										X		
• Review 990												X
• 100% Board participation in GTMD		X										
Annual report												
• concept/drafts										X		
• approved											X	
6. Monitoring and Supervision												



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept
ED review staff performance annually	X											
ED Review staff succession planning			X									
Review board conflict of interest reporting		X										
7. Policy Making and Review												
Review bylaws				X								
Review policy manual						X						
Review financial guidelines								X				
Review delegated financial authority								X				
Review Insurance policies										X		
8. Corporate Governance												
Review board performance, including board succession											X	
Review committee meeting schedule				X								
Review board composition						X						
Actively recruit new directors	X	X	X	X	X	X	X	X	X	X	X	X
• Approve slate of new directors											X	
Meetings without management												
9. Stakeholder Communication												
Annual meeting with members												X
ED Meet with coalition directors	X	X	X	X	X	X	X	X	X	X	X	X
Release electronic newsletter	X	X	X	X	X	X	X	X	X	X	X	X
Other key stakeholder events							X					



Minnesota Alliance on Crime



September 2020



MAC Staff Contact

MAC Main #: 612-940-8090

Bobbi Ext 101

Danielle Ext 102

Julia Ext 103

Amea Ext 105

Bobbi Cell: 952-201-1570

Danielle Cell: 612-239-6343

Julia Cell: 952-217-7155

Amea Cell: 320-237-3461

Bookkeeper, Heidi Hachfeld: 507-330-0606

One West Water Street, Building Management

Jim Miller: jmiller@jmrealty.com

Office: 651-222-2561

Cell: 651-260-5776



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(612) 940-8090 | www.mnallianceoncrime.org

Executive Director

This is a permanent full-time, exempt position.

Financial Management and Fundraising:

- Create and manage the annual budget in coordination with the Board of Directors.
- Report billing and grant management information in a timely and accurate manner.
- Maintain and expand an aggressive, broad-based, ongoing fundraising strategy to ensure adequate funding for current operations and future growth.
- Generate government and corporate grant proposals resulting in grant funding.
- Oversee annual fundraising drive and participate in Board fundraising initiatives.

Strategic Planning:

- Provide direction and leadership toward achievement of the MAC mission, vision, and strategic goals.
- Work with staff and Board to implement five-year strategic plan and annual work plan.

Member and Stakeholder Engagement:

- Collaborate with other state anti-violence coalitions to determine unmet needs and strengthen services for crime victims.
- Coordinate, participate in, and attend community outreach events.
- Cultivate strong working relationships with state agencies, provider groups, community groups, media, legislators, and other stakeholders.
- Participate in efforts to influence government funding priorities, legislation, and public policy.
- Serve as chief spokesperson for MAC, including public speaking and media opportunities.
- Work with staff and Board to coordinate and deliver Annual Membership Meeting.

Management and Personnel Supervision:

- Provide leadership and direction for staff members.
- Conduct staff performance reviews as necessary.
- Ensure fair and legal labor standards are practiced

Qualifications:

- Bachelor's degree.
- At least three years of previous experience nonprofit management, including financial and staff management.
- At least two years of previous experience working for an agency providing direct assistance to victims of crime.
- Extensive experience with grant writing and management.
- An understanding of general crime and how it affects victims.

- Extensive experience collaborating with victim service partners (law enforcement, prosecution, victim/witness advocates, community advocates, legal aid, judges, corrections, etc.).
- A thorough understanding of the criminal justice system in Minnesota and system-based and community resources available for victims of crime.
- A thorough understanding of the legislative process.
- Extensive experience working with underserved and marginalized communities.
- Extensive experience in training and public speaking.
- Proficiency in Microsoft Office programs.
- Enjoy working in a small office environment that is dog-friendly.
- Excellent interpersonal communication skills, including ability to work cooperatively with staff, Board of Directors, member programs, and other stakeholders.
- Capacity to lift 30 pounds and carry for short distances.
- Ability to effectively manage time and meet required deadlines.
- Capable of working collaboratively as well as independently.

Preferred Qualifications:

- Previous experience working for a nonprofit statewide or national coalition or network.
- Previous experience working to build the capacity and strategic development of a growing nonprofit organization.
- Previous experience with public policy development and/or lobbying.



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Program Director: Operations

This is an exempt, permanent, and full-time position.

General Office Duties

- Develop and maintain organizational processes/systems to optimize staff efficiency
- Order and maintain office supplies and equipment
- Develop and maintain paper and electronic information filing systems

Communication Duties

- Schedule and plan for general meetings
- Work with Program Director of Training and Special Projects to ensure all logistical details are arranged for trainings and special events
- Draft written communications as requested by the team
- Maintain and update membership database, track membership fees and renewals, ensure accurate contact information is recorded

Financial Duties

- Work with the Executive Director and contract bookkeeper to ensure monthly bills, invoices, and documents are sent and received by the bookkeeper in a timely manner
- Process missing receipt reports, mileage, and other expense requests from staff
- Process reimbursement requests from MAC member program who attend trainings and special events
- Make weekly bank deposits
- Review preliminary monthly financials completed by bookkeeper and provide needed input
- Complete and submit monthly Financial Spending Reports (FSRs) to the OJP E-grants system
- Update internal Excel budget spreadsheet for all grant accounts at the end of each month
- Work with the MAC Treasurer to prepare documents for Finance and Budget Committee meetings
- Ensure compliance with MAC financial guidelines
- Oversee solicitation of annual Silent Auction donations and corresponding thank you letters
- Process all credit card payments for membership dues
- Accurately report in-kind income and expenses

Volunteer/Intern Recruitment and Coordination

- Work with the Executive Director to develop and implement a plan for the recruitment of student interns and community volunteers
- Develop and maintain student intern and volunteer database to track availability and hours

Other Duties

- Support the work of the Executive Director and MAC staff as needed
- Collaborate with Board of Directors and Executive Director on strategic planning to advance the work of MAC
- Provide technical assistance as appropriate

Minimum Qualifications

- Bachelor's Degree and at least two years of experience in an administrative support position or at least four years of experience in an administrative support position
- At least two years of experience with general bookkeeping/financial management
- Proficient written and verbal communication skills
- Proficiency in Microsoft Office applications, especially Microsoft Excel
- Enjoy working in small office setting that is dog-friendly
- Excellent interpersonal skills and ability to work collaboratively with others
- Self-motivated
- Capacity to lift 30 pounds and carry for short distances
- Must have valid MN driver's license and insured reliable transportation

Preferred Qualifications

- Experience with non-profit financial management
- An understanding of general crime and how it affects victims
- Experience working with underserved and marginalized communities
- Previous experience working in a nonprofit organization
- Volunteer recruitment and supervision experience
- An understanding of the criminal justice system in Minnesota and system-based and community-based resources available for victims of crime
- Experience with financial management software such as Aplos



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Program Director: Training and Special Projects

This is a permanent full-time, exempt position.

Training:

- Coordinate and deliver Fundamentals in Victim Services training at least twice per fiscal year
- Coordinate and deliver annual Capacity Building Training
- Coordinate member book club
- Coordinate and deliver monthly training webinars
- Coordinate and deliver MemberConnect
- Develop and coordinate other training opportunities as indicated by MAC's strategic plan and VOCA training grant
- Coordinate and deliver regional networking meetings with MAC members
- Work with Program Director of Communications and Engagement to create marketing materials and registration for training and special events
- Deliver trainings for other organizations as approved by the Executive Director
- Serve on Office of Justice Programs committees for the Conference on Crime and Victimization and the Minnesota Victim Assistance Academy
- Ensure that training evaluations and statistics are accurately reported for grant reporting

Special Projects:

- Coordinate all ad hoc OVC funded projects; which currently include:
 - Identity Theft Resource Center
 - Research Triangle Institute
- Maintain proper record keeping of activities completed and hours to be billed each month
- Complete all grant reports as outlined in the sub-grantee contract
- Synthesize requests and feedback from MAC members and stakeholders to determine need and capacity to launch a special project
- Collaborate with allied stakeholders and funders to advance the work of general crime advocacy

Other Duties:

- Support the work of the Executive Director to build the capacity and sustainability of MAC through grant writing, editing, and reporting
- Provide technical assistance as appropriate
- Collaborate with Board of Directors and Executive Director on strategic planning to advance the work of MAC
- Other duties as assigned by the Executive Director

Minimum Qualifications:

- Bachelor's Degree
- At least three years of previous experience in non-profit program management
- At least one year of previous experience working for an agency providing direct assistance to victims of crime
- An understanding of general crime and how it affects victims
- Experience working with underserved and marginalized communities
- Excellent writing and editing skills
- Extensive experience in training and public speaking
- Excellent interpersonal communication skills
- Proficiency in Microsoft Office Programs, e-mail marketing/communications, online surveys, listserv management, and social networking
- Enjoy working in small office setting that's dog friendly
- Capacity to lift 30 pounds and carry for short distances
- Self-motivated

Preferred Qualifications:

- Master's Degree
- Previous experience working for and/or coordinating a nonprofit statewide coalition or network
- Previous experience collaborating with victim service partners (law enforcement, prosecution, victim/witness advocates, community advocates, legal aid, judges, corrections, etc.)
- Previous experience working to build the capacity and strategic development of a growing nonprofit organization
- A thorough understanding of the criminal justice system in Minnesota and system-based and community resources available for victims of crime



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Program Director: Communications and Engagement

This is a permanent full-time, exempt position.

Communications:

- Develop communication plan and standards/templates to be used by all MAC staff
- Create and publish monthly digital newsletter
- Maintain and expand the MAC web site to provide resources and information to members, stakeholders, and the public
- Design all published materials including brochures, annual reports, and outreach materials
- Manage social media engagement to increase public awareness of MAC and the needs of general crime victims.
- Work with Program Director of Training and Special Projects to create marketing materials and registration for trainings and special events
- Create communications strategies, position papers, and talking points for organization's public policy/legislative agenda
- Respond to requests from media and develop media materials such as press releases as directed by the Executive Director
- Maintain/update all of MAC's list serves and Constant Contact information

Engagement of Membership and Stakeholders:

- Develop membership and stakeholder engagement plan
- Recruit and retain MAC members, including development of annual membership renewal application
- Survey MAC membership annually to ensure that MAC is meeting their needs
- Utilize MAC listservs to facilitate discussion among members/stakeholders and to distribute news and information
- Work with Executive Director to increase the engagement of members throughout Minnesota
- Work with Executive Director to improve outreach to local and national media through press conferences, opinion pieces, interviews, press releases
- Collaborate with allied stakeholders and funders to advance the work of general crime advocacy
- Maintain current information for all of MAC's member programs

Other Duties:

- Support the work of the Executive Director to build the capacity and sustainability of MAC through grant writing, editing, and reporting
- Provide technical assistance as appropriate

- Collaborate with Board of Directors and Executive Director on strategic planning to advance the work of MAC
- Other duties as assigned by the Executive Director

Minimum Qualifications:

- Bachelor's degree
- At least five years of previous experience coordinating communications and engagement and/or training and technical assistance for a nonprofit agency
- At least one year of previous experience working for an agency providing direct assistance to victims of crime
- An understanding of general crime and how it affects victims
- Experience working with underserved and marginalized communities
- Excellent writing and editing skills
- Extensive experience in training and public speaking
- Proficiency in Microsoft Office programs, web design, listserv management, email marketing/communications, desktop publishing, online surveys, and social networking
- Enjoy working in a small office environment that is dog-friendly
- Excellent interpersonal communication skills
- Capacity to lift 30 pounds and carry for short distances
- Self-motivated

Preferred Qualifications:

- Previous experience working for a nonprofit statewide coalition or network
- Previous experience collaborating with victim service partners (law enforcement, prosecution, victim/witness advocates, community advocates, legal aid, judges, corrections, etc.)
- Previous experience working to build the capacity and strategic development of a growing nonprofit organization
- A thorough understanding of the criminal justice system in Minnesota and system-based and community resources available for victims of crime
- Graphic design skills

**Minnesota Alliance on Crime
Board Member Roster
2020-2021**

One West Water Street, Suite 260
St. Paul, MN 55107
612.940.8090/866.940.8090

<p>Kelly Nicholson, President Dakota County Attorney's Office 1590 Highway 55 Hastings, MN 55033 Work: 651-438-4471 Cell: 651-280-9489 kelly.nicholson@co.dakota.mn.us Board term began: October 1, 2019 Board term ends: September 30, 2022 Term: 2</p>	<p>Leah Ekstrom, Vice President Cook County Attorney's Office 411 W 2nd Street Grand Marais, MN 55604 Work: 218-387-3669 leah.ekstrom@co.cook.mn.us Board term began: October 1, 2018 Board term ends: September 30, 2021 Term: 1</p>
<p>Karla Bauer, Treasurer Community Member/Survivor 2410 Fox Hollow Lane Owatonna, MN 55060 Work: 952-985-5300 Cell: 507-202-3153 karlabauer314@gmail.com Board term began: October 1, 2019 Board term ends: September 30, 2022 Term: 2</p>	<p>Emily Douglas, Treasurer Anoka County Attorney's Office 2100 Third Ave, Suite 720 Anoka, MN 55303 Cell: 612.310.4338 Work: 763.324.5361 emily.douglas@co.anoka.mn.us Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 2</p>
<p>Melissa Cornelius Watonwan County Attorney's Office PO Box 518 St. James, MN 56081 Work: 507.363.0442 melissa.cornelius@co.watonwan.mn.us Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 2</p>	<p>Linda Hagen Yellow Medicine County Attorney's Office 415 9th Ave., Ste. 101 Granite Falls, MN 56241 Work: 320-564-5832 Linda.hagen@co.ym.mn.gov Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 1</p>
<p>Barb Hedstrom Shakopee Police Department 475 Gorman Street Shakopee, MN 55379 Cell: 612-478-9939 Work: 952-233*9467 BHedstrom@ShakopeeMN.gov Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 1</p>	<p>Pamela Higgins-Maldonado Cornerstone Advocacy Services 1000 E 80th Street Bloomington, MN 55420 Cell: 320.226.0314 Work: 952-884-0376 pamelam@cornerstonemn.org Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 2</p>

<p>Dana Johnson Polk County Attorney's Office 816 Marin Ave., Ste 254 Crookston, MN 56716 Cell: 218-289-3206 Work: 218-281-1554 Dana.johnson@co.polk.mn.us Board term began: October 1, 2018 Board term ends: September 30, 2021 Term 1</p>	<p>Harbir Kaur Hennepin County Child Protection Social Worker 300 S. 6th Street, MC 639 Minneapolis, MN 55487 Office: 612-387-7513 Cell: 651-408-5196 Harbir.kaur2@hennepin.us Board term began: October 1, 2019 Board term ends September 30, 2022 Term: 1</p>
<p>Therese Lockwood Hennepin County Attorney's Office C2200 Government Center 300 South Sixth Street Minneapolis, MN 55487 612-348-4002 Therese.lockwood@hennepin.us Board term began: October 1, 2018 Board term ends: September 30, 2021 Term:1</p>	<p>Sarah McGuire Mid MN Legal Aid 110 6th Ave. So., Ste. 200 St. Cloud, MN 56302 320-257-4857 smcguire@mylegalaid.org Board term began: October 1, 2018 Board term ends: September 30, 2021 Term: 1</p>
<p>Alicia Nichols Battered Women's Justice Project National Resource on DV and Firearms Deputy Director 1801 Nicollet Ave S., Ste 102 Minneapolis, MN 55403 Work: 612-383-1312 Cell: 952-220-6644 anichols@bwjp.org Board term began: October 1, 2020 Board term ends: September 30, 2023 Term: 1</p>	<p>Jessica Rugani Anoka County Attorney's Office 2100 Third Ave, Suite 720 Anoka, MN 55303 Work: 763.324.5396 Jessica.rugani@co.anoka.mn.us Board term began: October 1, 2019 Board term ends: September 30, 2022 Term: 1</p>
<p>Amy Rigelman Benton County Attorney's Office 615 Hwy 23 Foley, MN 56329 Phone: (320) 968-5182 arigelman@co.benton.mn.us Board term began: October 1, 2019 Board term ends: September 30, 2022 Term: 1</p>	

MAC Board Annual Agenda

	Board Agenda		Committee Work		
	<i>Regular Items</i>	<i>Board Plan Items</i>	<i>Executive</i>	<i>Board Development</i>	<i>Finance</i>
<i>Dec</i>	•	•	•	<ul style="list-style-type: none"> • Discuss how to include victim/survivor self-identification into recruitment and vetting process. • Update application with voluntary identification of victim/survivor (broadly). 	•
Jan 9th	<ul style="list-style-type: none"> • Assess ED and review succession plan • Review board performance and Succession 	<ul style="list-style-type: none"> • ID key questions for member and board interactions (small talk) • Discuss goals and options for increasing victim survivor voices. 	•	•	• Bd. Members call regional meeting participants before/after.
<i>Feb</i>	•	•	•	•	•
Mar 12th	<ul style="list-style-type: none"> • Review board composition. 	<ul style="list-style-type: none"> • Fundraising ask training for board (Bobbi, Danielle) • Options for annual giving discussed. • Discuss potential 2nd tier participants. 	•	•	•
<i>Apr</i>	•	•	•	•	•
May 14th	<ul style="list-style-type: none"> • Review strategic plans. • Approve budgets. 	<ul style="list-style-type: none"> • Pres gives officer recruitment talk. • Officer expectations and calendar document. • Discuss “embodying leadership” options and ambitions. 	•	•	•

MAC Board Annual Agenda

<i>Jun</i>	•	•	•	•	•
<i>Jul 9th</i>	<ul style="list-style-type: none"> • Year-end financials • Review annual report draft 	<ul style="list-style-type: none"> • Annual meeting planning. • Discuss welcome reception for new board members. 	•	•	•
<i>Aug</i>	•	•	•	•	•
<i>Sep</i>	<ul style="list-style-type: none"> • Annual Meeting. • Board members network. 	•	•	• Regional ribbons at annual meeting.	•
<i>Oct</i>	•	•	• New board member orientation.	•	•
<i>Nov</i>	<ul style="list-style-type: none"> • GTMD • Conflict of Interest • 990 • Annual Board planning. • Year- end staff recognition. 	•	•	•	•

MAC Mission Leadership Development

BOARD BRIEF

A board task force (Karla, Emily, Kelly, and Bobbi) met in April to consider how to better support board members in leadership development. The task force coined the term *MAC Mission Leadership* to help describe the type of leadership MAC would like to support with board members. A *MAC Mission Leader* is someone who works to connect with others to advance the response for all victims of all crime.

Why is this important?

Broadly, the idea of leadership development is already an important part of MAC's identity. Core values include: promoting the development of leadership in all communities, encouraging the leadership of victim/survivors, and fostering professional growth, critical thinking, and initiative with staff and volunteers.

Being explicit about leadership development goals and practices will help MAC build an effective coalition to advance the response for all victims of all crime. Intentional leadership development also opens the door to a greater diversity of leaders – another MAC core value.

What would we like to change?

- Throughout MAC, promote the idea of leadership development as an important lens through which to consider MAC's services.
- Establish that one purpose of board service is to help board members become *MAC Mission Leaders*.
- Increase the value of board service to board members (by fostering personal/professional growth) and to the organization (by increasing impact of board service).

What are the next steps?

The task force has come up with a plan to incorporate some of these ideas into the board over time - identifying new resources that might be needed, practices and policies that could be updated (e.g. expectations, agendas, calendar, recruitment).

MAC MISSION LEADERSHIP JOURNEY

The task force created a journey map to describe the goals for a developing leader in each of their development stages. The first row is for anyone engaged with MAC. The second row is how *MAC Mission Leadership* looks on the board.

	Introducing Leadership	Developing Leadership	Practicing Leadership	Embodying Leadership
MAC Mission Leadership	<ul style="list-style-type: none"> • Meets other peers and leaders in the field. • Understands scope and history of victim services. • Thinks about the bigger picture. • Sees their role in context. • Understands there is value to their voice. • Shows commitment to the field. 	<ul style="list-style-type: none"> • Is exposed to field-wide information and discussion. • Builds relationships within the field and connected systems. • Speaks out to advocate for victims in the system. 	<ul style="list-style-type: none"> • Invites in, convenes, multiple stakeholders. • Facilitates conversations that lead to better outcomes for victims. • Shares expertise and experience back to the field. • Innovates and evaluates new ideas. • Draws connections between different areas of victim services. 	<ul style="list-style-type: none"> • Represents field in appointed positions. • Identifies field-wide issues. • Promotes the field at a high/broad level. • Joins MAC board!
Board Actions	<ul style="list-style-type: none"> • Meets the staff and board members. • Understands MAC and its work. • Learns how to work on a board. • Participates in board work. • Gives a donation each year. • Meets with board buddy. 	<ul style="list-style-type: none"> • Engages in committee work. • Builds and leverages connections and network. • Advocates for MAC. • Identifies possible board members, experts, donors. • Supports MAC work in their region. • Brings frontline needs or issues to MACs attention. 	<ul style="list-style-type: none"> • Models board leadership - serves as board officer or committee chair. • Leads MAC policy and plan development. • Uses expertise and experience to benefit MAC membership – gives trainings, technical assistance, or resources. • Is a board buddy. 	<ul style="list-style-type: none"> • Identifies opportunities to enhance MAC's public image. • Is involved at a high/broad systems level (e.g. is a testifier at the legislature.) • Serves as board president, vice president, officer. • Mentors someone in the field.

Action Plan

	Introducing Leadership	Developing Leadership	Practicing Leadership	Embodying Leadership
Year 1 (Sept 19 – Sept 20)	<ul style="list-style-type: none"> Ribbons for new board members at annual meeting. -Staff Welcome reception for new board members occurs at annual meeting. -Exec “Board buddy” expectations created. -Dev 	<ul style="list-style-type: none"> Document detailing MAC members and board members by region. -Staff Newsletter update to highlight board members in regions. - Exec->Danielle Document annual giving options to present to board. -Exec Fundraising ask training for board. -Staff 	<ul style="list-style-type: none"> Officer expectations and calendar document. -Exec President gives officer recruitment spiel. -Exec Add question to application about whether board members do any trainings. -Dev 	<ul style="list-style-type: none"> Identify opportunities for board to be up front at annual meeting. -Exec->Staff Board agenda item to discuss embodying leadership options and ambitions. -Exec
Year 2	<ul style="list-style-type: none"> Onboarding and orientation checklist created including general info about MAC and board info. -Dev Formalize/Document recruitment, selection, and onboarding process -Dev Exec committee does first new member orientation at office. (Oct). -Exec 	<ul style="list-style-type: none"> Each board member, once a year, gives a snapshot of themselves, what’s going on, etc. - Exec Establish regional contacts. 	<ul style="list-style-type: none"> Committee expectations: Leadership, notes, agendas, reports, etc. - Exec 	<ul style="list-style-type: none"> Enhance public policy committee.
Year 3	•	•	<ul style="list-style-type: none"> Formal policy review happens by board (every 3 year). 	•

Note: for any new ongoing actions that are the responsibility of an officer or committee, make sure to note them in the appropriate expectations document being created. E.g. *President gives officer recruitment spiel.*

Common Roles and Responsibilities

Of Board of Directors, Board Committees,
and Individual Board Members



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INTRODUCTION

The board of directors is comprised of community leaders who share a deep commitment to the mission of the organization. The focus of the board is to provide visionary leadership to a nonprofit organization in pursuit of its mission while fulfilling its fiduciary responsibilities.

Boards of directors for nonprofit organizations are unique in structure and function. Tailoring a board of directors to best lead a particular organization ensures strong and appropriate leadership in pursuit of the mission, vision and values of the organization.

The following document outlines common roles and responsibilities of nonprofit boards of directors as board members, committee members, and with relation to the CEO.

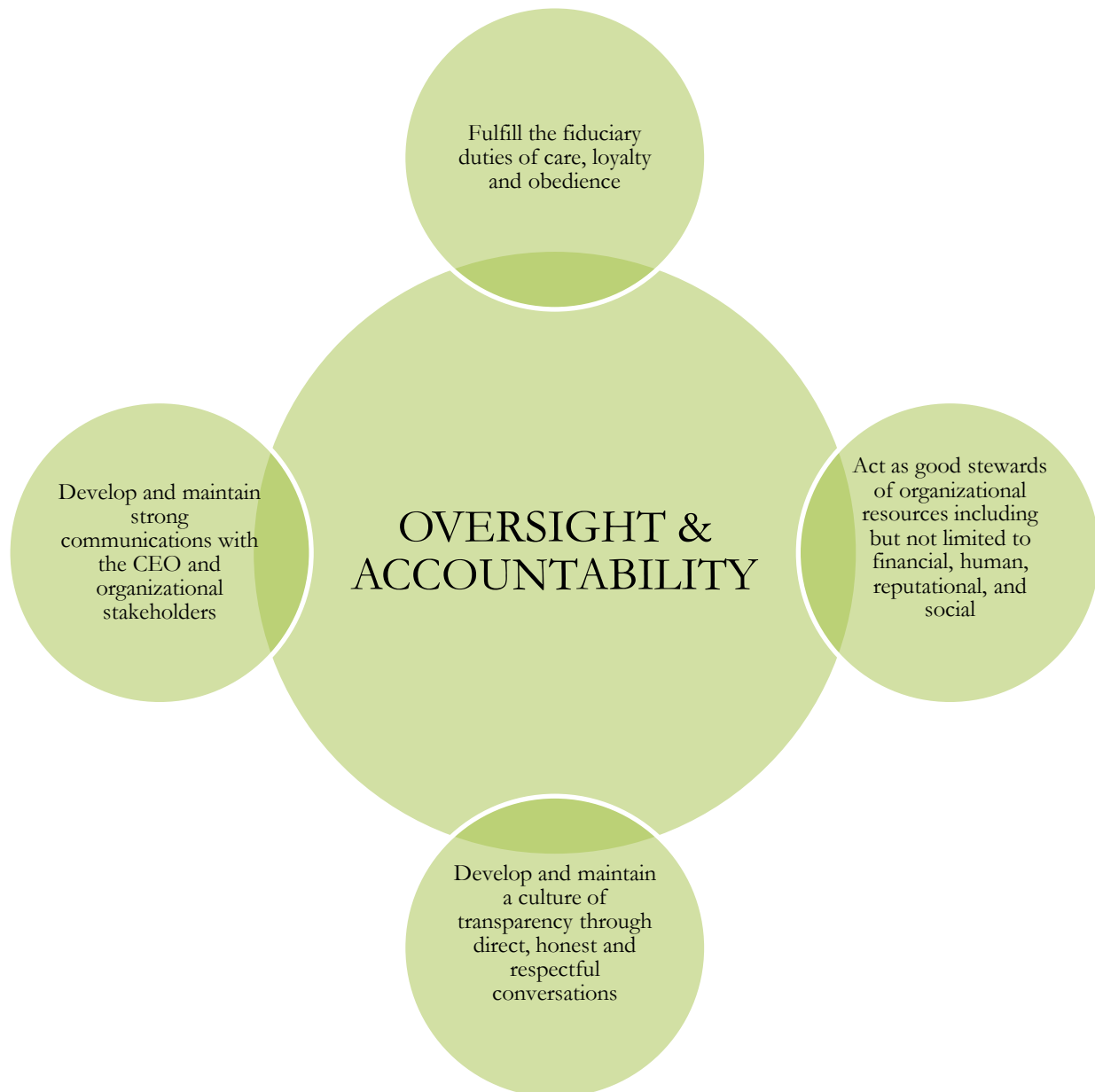
OVERVIEW OF BOARD OF DIRECTORS ROLES AND RESPONSIBILITIES

The board is dedicated to being an effective organizational leader by focusing its attention in four areas:

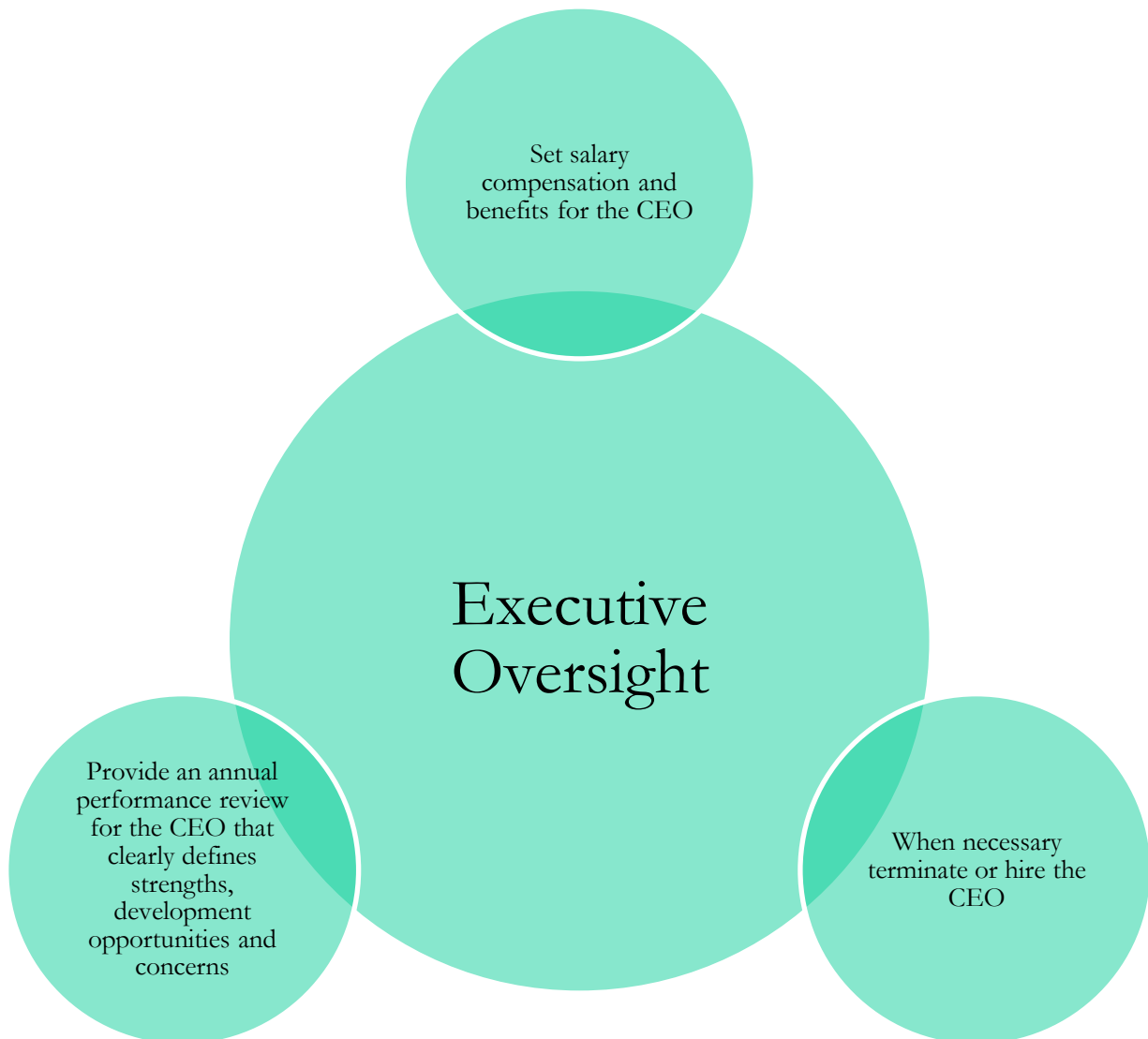
1. Leadership
2. Oversight and Accountability
3. Organizational Ambassadorship
4. Executive Oversight

The board role within each of these areas is further defined in the following four diagrams.









Within these four areas of work, the board outlined *how it will work* using a generative framework:

COMPETENCY

The Board will be proactive rather than reactive by:

- Focusing on the big picture rather than the details
- Holding itself accountable for its role as leaders, providing oversight and accountability, acting as organizational ambassadors, and providing strong executive oversight
- Asking questions and staying informed to anticipate direction, and providing strategic vision

COMPETENCY

The Board will build on and develop new strengths, including:

- A focus on learning
- A well-functioning, mission-focused team
- Strong communications and collaborative relationships with staff
- Valuing the voice and expertise of service providers
- Robust processes and procedures
- Giving a voice to beneficiaries of the organization
- Asking questions and seeking information

COMPOSITION

The Board will emphasize the following attributes:

A diversity of voices and experiences
Members that reflect the ethnic background of employees and people served
New and experienced board members
Working and retired individuals
Members with strong business knowledge
Strong boundary spanners, connecting the community to the organization and the organization to the community

BOARD EXPECTATIONS

Board members are expected to participate in building a strong board culture, contribute to the effectiveness of the board, gain or build on areas of knowledge and skills in certain areas, and possess certain attributes. These expectations are outlined below:

Participate in building a strong board culture by:

- Keeping the organizational interests above all others
- Insisting on meaningful board meetings and contributing to them
- Creating and maintaining a culture of “no gossip” and professional conduct at all times
- Creating, supporting and maintaining a culture of trust and respect between board members, and between board and staff members
- Creating and contributing to organizational transparency and accountability to stakeholders
- Getting to know the board members and officers of the organization
- Identifying and avoiding conflicts of interest
- Accepting that the board has the authority and that individual board members have none (unless delegated by the board)
- Accepting that change is a constant companion

Engage in the effectiveness and efficiency of the board by:

- Maintaining confidentiality of all decisions and discussions at the board and committee level
- Inquiring if there is something you do not understand or if something comes to your attention that causes you to question a policy or practice
- Monitoring and contributing to the community and professional image of the organization
- Attending board meetings on a regular basis
- Preparing for board meetings by reading and reviewing materials in advance, including committee and Executive reports, and coming ready for active, informed participation
- Understanding the organization’s finances including the balance sheet, budget, budget process and financial position of the organization

Gain or build on the following areas of knowledge and skills:

- Community demographics and needs
- Current partners and partnership opportunities
- The policy field serving people affected, served or affiliated with the organization
- The difference between governance and management
- The complexity of the organization's challenges
- Consensus building
- Ability to work with and be supportive of CEO, leadership and programmatic staff
- Strategic and financial planning
- Ability to work with diverse groups and ideas in constructive ways
- Ability to work with and interpret financial information
- How to differentiate the important from the unimportant
- Experience in a field or endeavor that contributes to the disciplines that affect the organization
- Strong communication skills

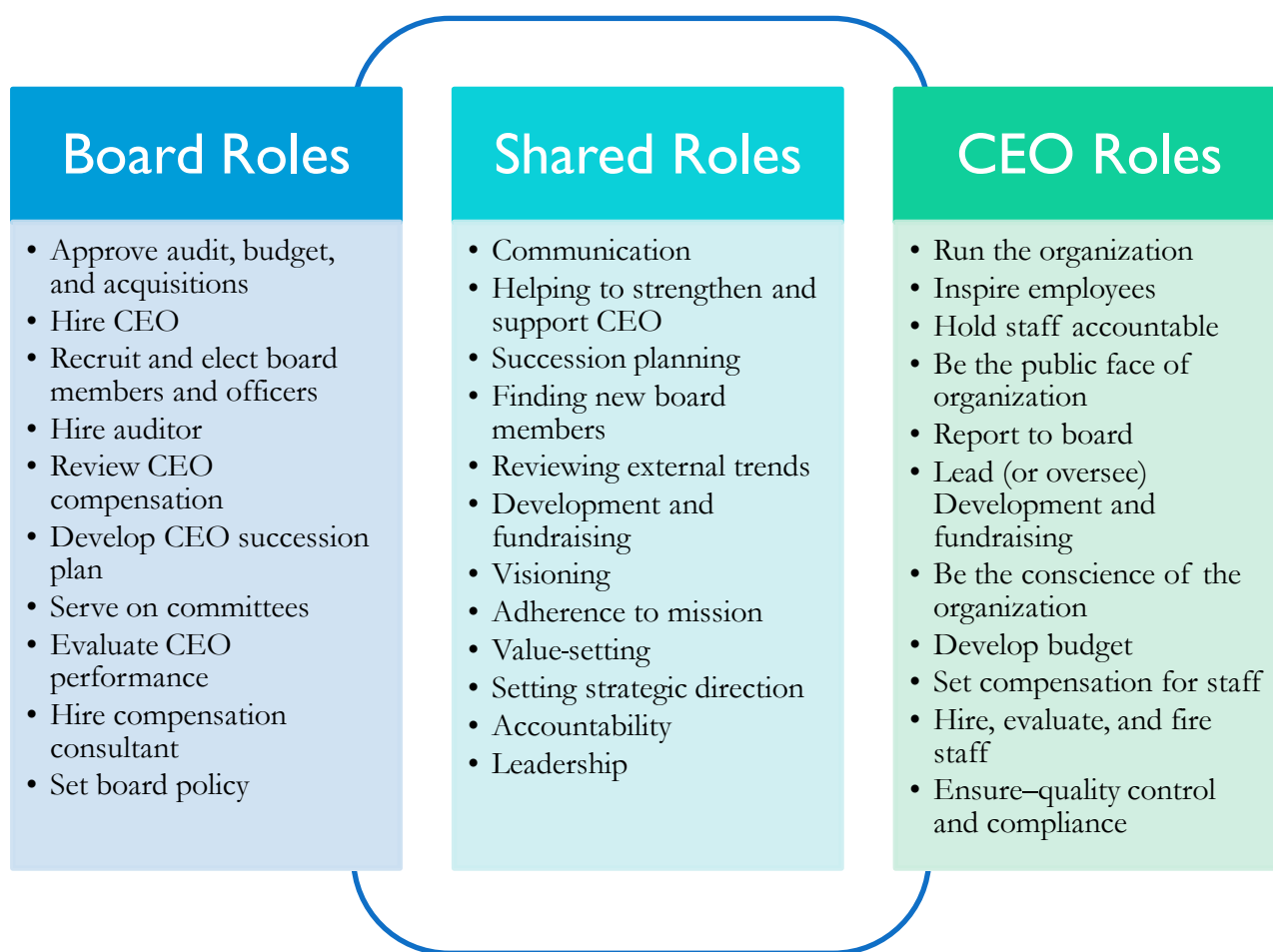
Possess the following attributes:

- Being a team player
- Knowing when to listen and when to speak up
- Seeing social/volunteer service as a responsibility of citizenship
- Understanding and subscribing to the organization's mission and values
- Feeling personally challenged to do what is best for the organization and the community
- Valuing collaboration
- Being open and honest
- Being trustworthy and reliable
- Possessing high ethical standards
- Valuing personal growth and learning
- Recognizing own leadership
- Being able to act decisively
- Being comfortable with making large-scale decisions

THE ROLE OF THE BOARD IN RELATION TO THE CEO

The board and CEO play crucial roles in the board governance model with each party in different yet vital roles in the larger mission of the organization. Transparent communications and systems of accountability are critical for creating a harmonious union between these two parties resulting in the best outcomes for the organization.

The following diagram helps to further outline the role of the board, the role of the CEO and the roles shared by both parties.



BOARD COMMITTEE ROLES AND RESPONSIBILITIES

Board committees, in this report, are established by organizational by-law, by policy or appointment. For compliance, committees established by by-law must exist and function according to the by-laws.

The diagram below outlines the committee structure for four committees:

1. Executive Committee (established by organizational by-law)
2. Finance Committee (established by organizational by-law)
3. Governance or Board Development Committee
4. Audit Committee

Board Committee Structure

	Composition	Responsibilities	Staff Support
Executive Committee	Officers of the Board	<ol style="list-style-type: none"> 1. Board leadership 2. Agenda setting 3. Board management 4. Acting in lieu of the full board (if authorized to) 5. Addressing personnel concerns and grievances; 6. Succession planning 7. CEO performance evaluation 8. Compensation of the CEO 	CEO
Finance and Audit Committee	<p>Treasurer</p> <p>Board members with financial acumen, expertise and interest</p> <p>Community members with specialized financial expertise</p>	<ol style="list-style-type: none"> 1. Oversight of budget, financial resources 2. Risk assessment 3. Adherence to whistleblower policy and review whistleblower grievances 4. Recommendation of proposed budget to the board. 5. Selection of the external auditor ensuring qualifications, independence and high performance 6. Performance of the internal audit 7. Compliance with legal and regulatory requirements. Review of the IRS 990 8. Prepare, with auditor, an annual internal audit report for the board 	<p>CEO</p> <p>CFO</p>
Governance Committee	<p>Vice Chair/Chair of the Board</p> <p>Board members with expertise, experience or interest in nonprofit governance</p> <p>Community members with specialized nonprofit governance experience</p>	<ol style="list-style-type: none"> 1. Board development and assessment 2. Orientation of new board members 3. Recruitment of new board members 4. Update and evaluation of governance policies 5. Board succession planning 6. Bylaws and board policy review and formation 7. Nomination of officers 8. Board Conflicts of Interest policy implementation and review 9. Evaluation of the board 	CEO

CREATING A CULTURE OF LEADERSHIP

To further support the work of the board and the mission, the organization needs to be committed to cultivating a culture of leadership. The board plays a critical role in cultivating leadership not only on the board but also throughout the organization. It does this by setting an example, establishing expectations and providing the flexibility and risk tolerance in order for innovation and creativity to exist.

The board is committed to:

1. Creating a compelling vision for the change sought that inspires and motivates.
2. Developing images that help them see the possibility of a better world than they have now.
3. Focusing on collaboration by creating opportunities for and supporting collaborative efforts.
4. Incorporating core organizational values in all they do, say and evaluate.
5. Defining and striving continually for a meaningful impact, understanding that leadership is not incremental nor the status quo, it is searching for the best change opportunities available.
6. Defining leadership in creating and executing strategies and providing the resources to support these strategies.
7. Coaching and mentoring leaders and emerging leaders with different skills, expertise and world views to strengthen the organization.
8. Embracing measured risk and risk-taking by creating opportunities for risk and accepting the possibility of failure.
9. Generating new strategies by evaluating what is working well, what can be improved and what they should stop doing.
10. Keeping the mission at the center of all decisions.
11. Challenging themselves to create, listen to, and learn about new ideas that will stretch their belief systems.

Board and CEO Leadership Roles

Board Roles

- Approve audit, budget, and acquisitions
- Hire CEO
- Recruit and elect board members and officers
- Hire auditor
- Review CEO compensation
- Develop CEO succession plan
- Serve on committees
- Evaluate CEO performance
- Hire compensation consultant
- Set board policy

Shared Roles

- Communication
- Helping to strengthen and support CEO
- Succession planning
- Finding new board members
- Reviewing external trends
- Development and fundraising
- Visioning
- Adherence to mission
- Value-setting
- Setting strategic direction
- Accountability
- Leadership

CEO Roles

- Run the organization
- Inspire employees
- Hold staff accountable
- Be the public face of organization
- Report to board
- Lead (or oversee) development and fundraising
- Be the conscience of the organization
- Develop budget
- Set compensation for staff
- Hire, evaluate, and fire staff
- Ensure-quality control and compliance



MINNESOTA ALLIANCE ON CRIME

FINANCIAL GUIDELINES

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MINNESOTA ALLIANCE ON CRIME SYSTEM OF SOLID FINANCIAL MANAGEMENT

MAC has a functioning, responsible Board of Directors	<ul style="list-style-type: none"> ✓ Board meets monthly on a schedule established by the by-laws. ✓ Members are independent: not employees or contractors of the organization. ✓ There are 5 to 15 Board members. ✓ Minutes show that the Board regularly receives and approves income and expense statements. ✓ Minutes show that the Board annually approves the budget, including employee pay salaries and rates.
The MAC bookkeeping system includes the following:	<ul style="list-style-type: none"> ✓ A cash receipts journal (funds are recorded in this the day they come in). ✓ A cash disbursement journal (to record any cash paid out) is maintained. ✓ A general ledger which records all agency financial activity is kept. ✓ Income and expense statements produced monthly will include both period and year to date income and expenses by funding source. ✓ Checking and any other accounts are balanced with bank statements monthly.
MAC bookkeeping duties are segregated so that more than one person is involved	<ul style="list-style-type: none"> ✓ The person who records the receipts will not be the same as the person who makes deposits. ✓ The person who authorizes purchases or approves payments will not be the same person who actually makes the payments. ✓ Any check written will have two authorized signatures. ✓ No person will ever sign a check made out to her/himself.
MAC payroll records are properly maintained	<ul style="list-style-type: none"> ✓ Timesheets are kept in ink, indicating hours allotted to the different activities. ✓ Time sheets (and expense reimbursement requests) are signed by the executive director. The executive director's time sheets (and reimbursement requests are signed by a Board member.) ✓ Wage and hour laws (the Fair Labor Standards Act) are posted and followed.
MAC bills are supported with documentation and approved	<ul style="list-style-type: none"> ✓ Supporting documents (e.g. invoices) will be initialed and dated in order to authorize payment. ✓ Receipts and other supporting documents (including payroll records) will identify program and funding source, or the breakdown between two or more programs/sources. ✓ An orderly filing system is established that will be clear to an auditor or another third party.
All MAC revenues and expenditures are segregated by program, and by source	<ul style="list-style-type: none"> ✓ Funds coming into and out of each organizational program, and from each funding source (State, VOCA, and private) will be easily identifiable through receipts and disbursements journals, payroll records, and all other records (including income and expense statements approved by the Board).
MAC grant agreements, financial reports, and book keeping records all agree	<ul style="list-style-type: none"> ✓ Amounts charged to grants are according to grant agreements (or pre-approved budget amendments) and will be supported by matching agency records.

I. FINANCIAL REPORTS

Policy:

Financial reports to the Board of Directors and the board treasurer must be submitted by the executive director on a monthly basis.

Procedure:

1. Organizational financial reports will be produced after all the program financial reports have been approved, billings sent out, program reports (such as quarterly) done, etc. Also, the checking account will be reconciled, prepaid activity will be reconciled, and other review work will be done as relevant for that period.
2. Monthly financial statements will be provided to the treasurer for review and for distribution and approval at each regular meeting of the Board of Directors. These statements will include: a balance sheet, an income and expense statement reporting the period's actual revenue and expenses.

II. CASH CONTRIBUTIONS

Definition:

A contribution is a transfer of cash or other asset to MAC without receiving something of value in return. Contributions can be unrestricted, temporarily restricted, or permanently restricted. Restrictions are imposed by the donor for the designation or the use of the funds.

Policy:

MAC will establish guidelines for documenting and acknowledging contributions. Deposits will be made weekly and at the end of the each month. Cash contributions will be made on the day received or as soon thereafter as possible.

Procedure:

1. Mail will be opened, sorted, and stamped with a date by the administrative coordinator (or in their absence, by the executive director). The administrative coordinator will remove any checks or cash and forward mail unread to the appropriate employee.
2. The administrative coordinator will stamp the back of the checks with "*MAC deposit only*," make a copy of each check and log the receipts for cash contributions and checks into the daily revenue receipt log. The log will include the date of receipt, the check number, the contributor's name, the amount, the purpose, and the account code for each amount.
3. At any time that the checks are not being processed they must be locked in a locked cabinet.
4. The administrative coordinator will prepare the weekly deposit and the executive director will make the deposit.
5. The administrative coordinator will send the contract bookkeeper a copy of the deposit log. The contract bookkeeper will enter the deposit into the software accounting program.
6. The administrative coordinator will prepare a contribution acknowledgement letter for all cash and check contributions to be signed by the executive director. The contribution letters and forms are filed in the contribution files kept by the organization.
7. The contract bookkeeper will reconcile each bank account at the end of each month, and print out the reconciliation report each time, which can be reviewed by the executive director. The board treasurer will review reconciliation reports on a regular basis. A signed/initialed reconciliation statement and bank statement will indicate **review**.

III. IN-KIND CONTRIBUTIONS

Definition:

In-kind contributions are services or materials donated to the organization.

Policy:

MAC will establish guidelines for documenting and acknowledging in-kind contributions.

Procedure:

A. Volunteer Services

1. Volunteers and interns will complete a MAC application form and be interviewed by the designated staff person prior to beginning volunteer services.
2. All volunteers and interns will complete and sign timesheets for services provided including day and number of hours. Timesheets will be submitted to the appropriate staff member for approval and forwarded to the administrative coordinator. The administrative coordinator will prepare and submit a monthly log of volunteer hours to the contract bookkeeper.

B. Material Contributions

1. The administrative coordinator will log all contributions, give a receipt to contributors, and enter contributor information in the donor database.
2. The administrative coordinator will prepare and submit a list of contributors to the contract bookkeeper and executive director as contributions are received.
3. The executive director shall be responsible for accepting contributions, determining if a donor does not fit with the MAC mission, and executing any donor restrictions on the contribution.
4. The administrative coordinator will prepare acknowledgement letters for all material contributions and forward to the executive director for signature.

IV. CASH BASIS ACCOUNTING

Policy:

MAC's policy is to prepare financial statements using the cash basis method of accounting, recognizing revenues when cash is received and expenses when cash is disbursed. Revenue is primarily in the form of membership dues, contributions, and grant reimbursements. Expenses are to be paid within one week of receiving invoices for goods and services.

Procedure:

1. Documents for all accounting transactions will be kept.
2. Any cash receipts shall be given directly to the administrative coordinator along with information on the person who gave the cash and the reason cash was given. The administrative coordinator will keep all cash receipts locked and secured, shall maintain a list of the receipts, and prepare a deposit. The executive director shall deposit all cash receipts as soon as possible after receipt.

V. TRANSFER OF FUNDS

Policy:

Debit Account Transfers:

The contract bookkeeper and the executive director have the authority to transfer up to \$15,000 cash between the checking account and savings account at Bremer Bank. E-mail notice shall be sent to the board treasurer, and the administrative coordinator each time a transfer is made.

Transfers Outside of Designated Bank:

Transferring any funds outside of the current designated bank (Bremer Bank) requires prior approval from the Board of Directors Executive Committee or the full Board of Directors.

VI. GRANTS AND PLEDGES

Definition:

Grants and pledges, also called promises to give, are written or oral agreements to contribute to the organization in the future, usually within one to two years.

Policy:

MAC has established guidelines for documenting grants. Permanently restricted and temporarily restricted funds must be used for the donor-restricted purpose or in the donor-restricted time period. All restricted funds not used for the restricted purpose are to be returned to the grantor or pledger or permission from the grantor or contributor will be obtained in order to use the restricted funds for other purposes.

Procedure:

1. The administrative coordinator will open, sort and date-stamp the mail
2. Copies of the letters are made and filed in the grant files.
3. The contract bookkeeper will determine the program code for each grant with the executive director and add that to the forms and spreadsheets.
4. The contract bookkeeper, administrative coordinator, and executive director shall determine if the grant or pledge has restrictions. Unrestricted, temporarily restricted, and permanently restricted grants and pledges are to be accounted for separately. Categories are to be maintained in separate accounts to ensure the full disclosure of the resources available to the agency.
5. The contract bookkeeper will use the check copies, the list of checks, and the receipt from the bank to enter the deposit.
6. The checks and grant or pledge letters will be filed with the deposits.
7. For all Minnesota Office of Justice Programs (OJP) grants, Financial Status Reports (FSRs) will be prepared by the administrative coordinator using monthly and quarterly financial reports prepared by the contract bookkeeper. FSRs will be approved by the executive director. The administrative coordinator will submit the approved FSR and request for payment quarterly.
8. Past due grants and pledges will be investigated by the administrative coordinator if payment is not received within thirty (30) days of receipt date as indicated in award letter.

VII. EXPENSES

Definitions:

Purchases are the acquisition of materials or services in exchange for money.

Reimbursements are the compensation to individual employees for expenses incurred for the organization.

Accounts payable are the recognition of the expense and the liability of services and materials received but no payment has been made for the services or materials.

Policy:

MAC will maintain a separation of duties between the approval, processing, and signing of payments. Proper documentation and proper authorization must accompany vendor payments. An independent check on all payments is to be made in the form of the bank reconciliation.

No petty cash is maintained by the agency.

A. Procedure for Purchases:

1. MAC has a corporate debit account with cards in the name of each employee. With the exception of the debit card in the name of the executive director, employee debit cards will be maintained in a locked receptacle by the administrative coordinator. Employees may check out their card for travel or purchases pre-approved by the executive director. Receipts for debit card purchases shall be submitted to the administrative coordinator within 5 business days of purchase.

B. Procedure for Reimbursements:

1. Employees will fill out a check request form to request reimbursement for expenses. Each request shall be reviewed by the administrative coordinator, approved by the executive director, and then given to the contract bookkeeper for payment.
2. All employee travel must be pre-approved by the executive director.
3. The agency does not provide per diem for travel expenses but does reimburse for actual expenses that fall within the federal per diem guidelines.

C. Procedure for Payment of Expenses:

1. All invoices will be coded by the administrative coordinator and approved by the executive director and entered into the accounting software account by the contract bookkeeper. (Coding is based on program grant budgets, internal budget, and organizational definitions,)
2. All invoices will be checked for prior payment before entry and approval for payment.
3. Recurring expenses are defined as: rent, utilities, telephone, equipment leases, employee salaries, employee benefits, D & O insurance; and liability insurance.
4. The contract bookkeeper will process the payment of the approved invoices on pre-numbered checks at least once per week and mail the check to the vendor. The check stub will be attached to the invoice and purchase requests. The invoices and receipts are stamped paid and filed by the vendor name.

5. All blank checks are to be kept in a locked cabinet by the contract bookkeeper and executive director. The access to the checks is limited to the contract bookkeeper and the executive director. A separate file of voided checks is maintained. Voided checks are never destroyed.
6. At the end of each month, the executive director will review financial statements for proper allocation of expenses.

VIII. PAYROLL

Policy:

Proper authorization must be documented on all approvals of hours. Authorization includes employee hire records and signatures on all timesheets. A W-4, a verification of US residency, copies of the identification cards, and salary amount must be on file for every employee. Federal and State payroll tax withholdings will be paid monthly in accordance with State and Federal regulations. These records may be randomly checked for information and matching of the signature on timesheets. The records are to be controlled by locking all information; only the executive director has access to the information.

Procedure:

1. The administrative coordinator maintains and distributes boilerplate timesheets for each employee.
2. All employees shall complete time sheets including total hours worked and the allocation of time spent in specified activities. Employees will track the time they have spent in different program activities during the payroll period. Paid Time Off (PTO) taken will also be indicated by the employee. Completed timesheet activity logs shall be sent to the executive director for review and printing of the final timesheet. Each employee shall sign and date the final timesheet.
3. The executive director shall review, sign and date the timesheet. The executive director's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
4. The executive director's timesheet will be sent to the board president for review and approval. The board president's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
5. Copies of the employee time sheets will be emailed to the contract bookkeeper for processing.
6. The timesheets and payroll reports are used to allocate total payroll activities to correct programs. Journal entries are created and entered into the accounting software with those results.
7. All employee checks are processed through the ACH deposit. Payroll and reimbursements are processed through contract bookkeeper service. Any exceptions to this must be authorized in advance by the executive director in consultation with the Board Chair.
8. If a manual check is needed, the administrative coordinator or executive director will notify the contract bookkeeper so they enter the necessary information.

IX. CONTRACTS

Policy:

As part of its normal operations, MAC may enter into contracts to purchase certain services or materials from an outside party as authorized by the Board of Directors. All contracts must be signed by the executive director or authorized board member before agreeing to services. Employees do not enter into contracts with vendors.

Procedure:

1. The executive director will normally sign contracts on behalf of the organization.
2. At minimum, each purchase of service contract entered into by the organization will provide the following information:
 - a. The nature of the service and duties of the Contractor;
 - b. The financial obligations agreed to;
 - c. The period of time that the contract covers;
 - d. The invoicing procedure or payment schedule; and
 - e. A termination clause.

X. CAPITAL ASSETS AND DEPRECIATIONS

Definition:

Capital assets are land, building, building improvements, equipment, and furniture having a useful life to the organization longer than one year.

Policy:

The organization is to maintain a list of all assets. This list is to include the date of purchase, the cost, a detailed description of the assets, the expected number of years of use, and the expected value of the asset at the end of its usefulness.

Procedure:

1. All new assets over \$5,000.00 are to be added to the list each year. These assets will be listed on the profit and loss statement as a capital expense and will be depreciated.
2. A schedule will be maintained on the depreciation of the assets. The assets are listed with the years of useful life; the cost is then divided by the years of life and expensed. The schedule will list both the accumulated depreciation and the depreciation for the year. Assets that have accumulated depreciation equal to the cost, less residual value, will cease to be depreciated.
3. The depreciation will be expensed at the end of the year and the accumulated depreciation increased.
4. When an asset is sold or disposed of, it will be removed from the books. It is removed by a journal entry decreasing the assets by the cost of the item and decreasing the accumulated depreciation by the amount of depreciation recognized on the asset. The difference between the cost and accumulated depreciation is recognized as a gain or loss on the disposal of the asset.
5. Assets paid for by a grant will be given to another nonprofit or disposed of in the manner required by the funding source under which the asset was acquired.

XI. FUND BALANCES

Definition:

Fund balances are the value of revenue less expenses from previous years.

Policy:

Fund balances will be separated into restricted, temporarily restricted, and unrestricted accounts.

Procedure:

1. At the end of each year, the contract bookkeeper will balance funds and adjust to recognize the amount of restricted contribution used or remaining for the year.
2. Funds used from prior years decrease the restricted fund balance; unused funds in the current year increase the fund balance.
3. The restricted fund balances are to be carried over to the next year according to the requirements of the funding source. These funds are to be used for their restricted purpose.

XII. INVENTORY OF ITEMS FOR SALE – SALES TAX

Policy:

MAC will maintain a regular inventory of items sold to members and the public.

For items sold on an on-going basis versus one-time limited sales (e.g. t-shirts sold at a conference), the administrative coordinator will maintain an inventory list. For any item sold, information will be gathered on the address of the sale and whether the purchaser is tax exempt.

Procedure:

1. The administrative coordinator, upon approval of the executive director, will be responsible for purchases, maintaining inventory, updating, and selling products.
2. The administrative coordinator will conduct a year-end inventory and provide the information to the contract bookkeeper to balance with the books.
3. The administrative coordinator will maintain an inventory list. Any sale will include information on the address of the sale and whether the purchaser has tax exempt status. Proof of tax exempt status will be kept on file by the administrative coordinator.
4. For each sale, the administrative coordinator will prepare a request for invoice to the contract bookkeeper indicating whether the purchaser has tax exempt status. The contract bookkeeper will issue an invoice and include appropriate sales tax.
5. MAC will pay sales tax into the state on an annual basis.

XIII. END OF MONTH REPORTING

1. After the bank reconciliations are completed and all payables entered into the software accounting program, the contract bookkeeper shall prepare monthly financial reports.
2. For each grant that is to be billed, the contract bookkeeper will prepare an income statement and job report, and also related excel schedules as requested, including with any necessary detail about employee activities, expense details, etc.
3. After the executive director has approved the report, the appropriate agency shall be billed. This takes place either by the actual invoice being sent, or via an online process which the administrative coordinator completes.
4. Copies of the reports and the billings (FSR submitted) shall be kept in the monthly program financials folder maintained by the contract bookkeeper, with a copy also filed in the particular grant/contract's monthly financial folder.
5. After all billings have been completed, (and other month-end processes as well) the contract bookkeeper will prepare reports for the executive director approval and send that report to the board treasurer. Currently these include a year-to-date actual/budget with variances, a balance sheet, income statement, and transaction detail for period. Other reports shall be prepared as requested by the treasurer or the executive director.

XIV. ESSENTIAL INFORMATION AND MATERIALS SECURITY

Policy:

MAC will have a written procedure for securing essential information about the agency, financial information, and financial materials.

Procedure A:

The executive director will be responsible for a written description of the location and access for essential financial and organizational information about MAC. This will include:

1. A safety deposit box location in the agency bank and a list of contents
2. Contents should include a minimum:
 - a. Copies of legal charter materials and tax numbers
 - b. Board minutes of the past year and current list of the board members
 - c. Approved 990 from past 2 financial years
 - d. Up to date copy of bylaws
 - e. Copies of legally required state and federal reports from the past year
 - f. Previous year accounting backup copy
 - g. Inventory of major assets
 - h. Copy of essential insurance information
3. Locked location for unused checks
4. Location of accounting backup information, name and address of contract bookkeeper
5. Duplicate of essential keys and codes for computers
6. Names and addresses of current personnel, board members, and executive committee

Procedure B:

A board officer will be designated at the January organizational board meeting as the person other than the executive director who has access to the above information and the safety deposit box. This name and the effective dates will be entered in the minutes of the board meeting.

XV. RELEASE OF MAC FINANCIAL INFORMATION

Policy:

Release of MAC financial information can be done only by the executive director, the board president or the board president's designee.

Accounts (Updated 10-3-19)

Account # Account Name

Account # Account Name

Income

4000	Refund Income
4005	Program Income
4020	Donations
4030	Membership Dues
4040	OJP CVS Grant Funds
4044	OJP VOCA Training Grant Fund
4049	In-Kind Donations Income
4060	Reimbursed Expenses
4070	Silent Auction
4090	Interest Income
4095	Miscellaneous Income

Funds

3000	Unrestricted Funds
3001	OJP VOCA CVS Funds
3002	OJP STATE CVS Funds
3004	OJP VOCA Training Funds
3010	Fischer Re-Entry Funds

Administrative Expenses

5000	Salaries
5010	Payroll Tax
5020	Health/Dental Ins Premiums
5030	In Kind Intern/Volunteer Expense

Other Expenses

5100	Rent
5110	Contract Services
5120	Dues & Subscriptions
5130	Equipment
5140	Liability Insurance
5150	Workers Comp Insurance
5160	Miscellaneous
5170	Annual Meeting Expense
5175	Silent Auction Expense
5185	Other Training Reimbursement
5190	Office & Program Supplies
6000	Telephone Expense
6010	Travel & Training Expenses
6020	Bank Service Charges
6030	Aplos Software Expense

Assets

1000	Checking
1010	Savings

Liabilities

2000	Accounts Payable
2010	Federal Tax Liability
2020	State Tax Liability
2030	FUTA Liability
2040	State Unemployment Tax Liability
2050	Health Insurance Payable

Minnesota Alliance on Crime

Fiscal Year Period: FY 20-21

FY20-21

Budget

Revenue

	OJP CVS Grant	OJP Training Grant	Unrestricted
Grant Income	\$ 610,084.00	\$ 124,853.00	
Foundations*			\$ 50,000.00
Corporations*			\$ 50,000.00
Individual Contributions*			\$ 10,000.00
Fundraising Events*			\$ 7,000.00
Membership Income*			\$ 40,000.00
Earned Interest Income			\$ 100.00
Speaking Honorariums			\$ 600.00
Cash on Hand			\$ 84,381.00
Total Cash Revenue	\$ 610,084.00	\$ 124,853.00	\$ 242,081.00
Total In-Kind Revenue* (Match)			\$ 40,000.00
*Projected Revenue			
Total Revenue	\$ 610,084.00	\$ 124,853.00	\$ 282,081.00

Expenses

Staff Salary	\$ 416,728.00	\$ 109,023.00	\$ 14,950.00
Staff FICA	\$ 34,464.00	\$ 3,170.00	\$ 928.00
Staff Medicare	\$ 5,017.00	\$ 742.00	\$ 216.00
Staff MN UI	\$ 376.00	\$ 62.00	\$ -
Staff Health Insurance	\$ 32,400.00	\$ 5,400.00	\$ -
Staff Dental Insurance	\$ 858.00	\$ -	\$ -
Contracted Services	\$ 14,280.00	\$ -	\$ -
Building Expense (Rent)	\$ 45,192.00	\$ 6,456.00	\$ 7,200.00
Office supplies, insurance, subscriptions, software	\$ 33,887.00	\$ -	\$ -
Travel - Lodging, training and conferences	\$ 6,000.00	\$ -	\$ -
Staff Development	\$ 6,000.00	\$ -	\$ -
Technology upgrades	\$ 14,882.00	\$ -	\$ -
Total Cash Expenses	\$ 610,084.00	\$ 124,853.00	\$ 23,294.00
Total In-Kind Expenses (Match)	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
Total Expenses	\$ 630,084.00	\$ 144,853.00	\$ 63,294.00
Revenue over Expenses	\$ (20,000.00)	\$ (20,000.00)	\$ 218,787.00

A	B	C	D	E	F	G	H	I	J	K
1	MAC Operating Budget FY20-21									
2	VOCA									
3	FY 20-21									
4										
5										
6										
7	Individual	Description	Qty	Amount	Total	Qty	Amount	Total	Unrestricted	Total
8	Bobbi Holtberg	Salary	1	\$ 164,682.00	\$ 164,682.00			\$ -	1	\$ 7,475.00
9	Danielle Kluz	Salary	1	\$ 60,808.00	\$ 60,808.00	1	\$ 57,901.00	\$ 57,901.00		\$ -
10	Julia Tindell	Salary	1	\$ 66,429.00	\$ 66,429.00	1	\$ 51,122.00	\$ 51,122.00		\$ -
11	Amee Krogfus	Salary	1	\$ 124,809.00	\$ 124,809.00			\$ -		\$ -
14	Subtotal				\$ 416,728.00			\$ 109,023.00		\$ 14,950.00
15	Bobbi Holtberg	FICA	1	\$ 11,599.00	\$ 11,599.00			\$ -	1	\$ 928.00
16	Danielle Kluz	FICA	1	\$ 6,847.00	\$ 6,847.00		\$ 3,590.00	\$ -		\$ -
17	Julia Tindell	FICA	1	\$ 6,422.00	\$ 6,422.00	1	\$ 3,170.00	\$ 3,170.00		\$ -
18	Amee Krogfus	FICA	1	\$ 9,596.00	\$ 9,596.00			\$ -		\$ -
21	Subtotal				\$ 34,464.00			\$ 3,170.00		\$ 928.00
22	Bobbi Holtberg	Medicare	1	\$ 1,952.00	\$ 1,952.00			\$ -	1	\$ 216.00
23	Danielle Kluz	Medicare	1	\$ 840.00	\$ 840.00		\$ 840.00	\$ -		\$ -
24	Julia Tindell	Medicare	1	\$ 742.00	\$ 742.00	1	\$ 742.00	\$ 742.00		\$ -
25	Amee Krogfus	Medicare	1	\$ 1,483.00	\$ 1,483.00			\$ -		\$ -
28	Subtotal				\$ 5,017.00			\$ 742.00		\$ 216.00
29	Bobbi Holtberg	MN UI	1	\$ 125.00	\$ 125.00			\$ -		\$ -
30	Danielle Kluz	MN UI	1	\$ 63.00	\$ 63.00		\$ 62.00	\$ -		\$ -
31	Julia Tindell	MN UI	1	\$ 63.00	\$ 63.00	1	\$ 62.00	\$ 62.00		\$ -
32	Amee Krogfus	MN UI	1	\$ 125.00	\$ 125.00			\$ -		\$ -
35	Subtotal				\$ 376.00			\$ 62.00		\$ -
36	Bobbi Holtberg	Health Insurance	1	\$ 10,800.00	\$ 10,800.00			\$ -		\$ -
37	Danielle Kluz	Health Insurance	1	\$ 5,400.00	\$ 5,400.00		\$ 5,400.00	\$ -		\$ -
38	Julia Tindell	Health Insurance	1	\$ 5,400.00	\$ 5,400.00	1	\$ 5,400.00	\$ 5,400.00		\$ -
39	Amee Krogfus	Health Insurance	1	\$ 10,800.00	\$ 10,800.00			\$ -		\$ -
42	Subtotal				\$ 32,400.00			\$ 5,400.00		\$ -
43	Bobbi Holtberg	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
44	Danielle Kluz	Dental Insurance			\$ -			\$ -		\$ -
45	Julia Tindell	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
46	Amee Krogfus	Dental Insurance	1	\$ 286.00	\$ 286.00			\$ -		\$ -
49	Subtotal				\$ 858.00			\$ -		\$ -
50	Contract Services	Monthly Accounting & Year En	24	\$ 595.00	\$ 14,280.00			\$ -		\$ -
51				\$ -	\$ -			\$ -		\$ -
56	Subtotal				\$ 14,280.00			\$ -		\$ -
57	Building Expenses	Monthly Rent	24	\$ 1,883.00	\$ 45,192.00	24	\$ 269.00	\$ 6,456.00	24	\$ 300.00
58	Office/Program	Telephone-Internet	24	\$ 305.00	\$ 7,320.00			\$ -		\$ -
59	Office/Program	Office Supplies	24	\$ 376.50	\$ 9,036.00			\$ -		\$ -

	A	B	C	D	E	F	G	H	I	J	K
60	Office/Program	Postage and Delivery	24	\$ 75.00	\$ 1,800.00			\$ -			\$ -
61	Office/Program	Printing	24	\$ 50.00	\$ 1,200.00			\$ -			\$ -
62	Subscriptions	Aplos	24	\$ 45.00	\$ 1,080.00			\$ -			\$ -
63	Subscriptions	Electric Embers	24	\$ 17.00	\$ 408.00			\$ -			\$ -
64	Subscriptions	Constant Contact	24	\$ 49.00	\$ 1,176.00			\$ -			\$ -
65	Subscriptions	Dropbox	24	\$ 75.00	\$ 1,800.00			\$ -			\$ -
66	Subscriptions	Zoom	24	\$ 20.00	\$ 480.00			\$ -			\$ -
67	Subscriptions	Last Pass	24	\$ 26.00	\$ 624.00			\$ -			\$ -
68	Membership	MCN Membership	2	\$ 150.00	\$ 300.00			\$ -			\$ -
69	Subscriptions	Survey Gizmo	2	\$ 750.00	\$ 1,500.00			\$ -			\$ -
70	Subscriptions	Canva	2	\$ 13.00	\$ 26.00			\$ -			\$ -
71	Subscriptions	Host Website	2	\$ 300.00	\$ 600.00			\$ -			\$ -
72	Insurance	Business Owners	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
73	Insurance	Workers Comp	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
74	Insurance	Liability	2	\$ 909.50	\$ 1,819.00			\$ -			\$ -
75	Financial	Bank Charges	24	\$ 35.00	\$ 840.00			\$ -			\$ -
76	Software	Norton Anti-Virus	2	\$ 24.00	\$ 48.00			\$ -			\$ -
77	Software	Microsoft Office	12	\$ 16.00	\$ 192.00			\$ -			\$ -
78					\$ -			\$ -			\$ -
79	Subtotal				\$ 33,887.00			\$ -			\$ -
80	Travel/Lodging	Training-Conferences	8	\$ 750.00	\$ 6,000.00			\$ -			\$ -
81	Staff Development	Conference-Training Registrati	8	\$ 750.00	\$ 6,000.00			\$ -			\$ -
82	Tech Upgrades	4 Dell Laptops and 6 doscking s	1	\$ 6,757.00	\$ 6,757.00			\$ -			\$ -
83	Tech Upgrades	Kyocera Printer	1	\$ 8,125.00	\$ 8,125.00			\$ -			\$ -
84	Subtotal				\$ 14,882.00			\$ -			\$ -

Minnesota Alliance on Crime

Comparative Income Statement by Fund for the period of 7/1/2019 through 6/30/2020

Account Number	Account Name	Unrestricted	OJP CVS VOCA Fund	OJP CVS State Fund	Training Grant	Fischer Re-Entry Consulting LLC	RTI Fund	Amount
Income								
4000	Contributions Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4002	Fischer Re-Entry Consulting Inco	250.00	0.00	0.00	0.00	4,750.00	0.00	5,000.00
4005	Program Income	2,778.24	0.00	0.00	0.00	0.00	0.00	2,778.24
4010	Annual Meeting Income	87.09	0.00	0.00	0.00	0.00	0.00	87.09
4020	Donations Income	6,911.51	0.00	0.00	0.00	0.00	0.00	6,911.51
4030	Membership Dues	11,651.29	0.00	0.00	0.00	0.00	0.00	11,651.29
4040	OJP CVS VOCA Grant Income	189,813.63	0.00	0.00	0.00	0.00	0.00	189,813.63
4041	OJP CVS State Grant Income	40,712.96	0.00	0.00	0.00	0.00	0.00	40,712.96
4044	OJP Training Grant Income	100,828.50	0.00	0.00	0.00	0.00	0.00	100,828.50
4046	RTI Fund Reimbursement Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4049	In-Kind Donations Income	8,048.66	0.00	0.00	0.00	0.00	0.00	8,048.66
4070	Silent Auction Income	4,136.54	0.00	0.00	0.00	0.00	0.00	4,136.54
4090	Interest Income	31.13	0.00	0.00	0.00	0.00	0.00	31.13
4095	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	365,249.55	0.00	0.00	0.00	4,750.00	0.00	369,999.55
	Total Income	365,249.55	0.00	0.00	0.00	4,750.00	0.00	369,999.55
Expense								
Administrative Expenses								
5000	Salaries	15,854.58	121,561.15	33,610.35	57,177.45	0.00	0.00	228,203.53
5010	Payroll Taxes	1,646.95	8,851.26	2,528.09	4,243.31	0.00	0.00	17,269.61
5020	Health/Dental Ins Premiums Exp	3,034.23	6,463.52	2,969.91	6,142.84	0.00	0.00	18,610.50
5030	In Kind Donation Expense	8,049.00	0.00	0.00	0.00	0.00	0.00	10,049.00
	Total Administrative Expenses	28,584.76	136,875.93	39,108.35	67,563.60	0.00	0.00	272,132.64
Other Expenses								
5100	Rent	3,047.05	20,758.95	0.00	3,267.00	0.00	0.00	27,073.00
5110	Contract Services	5,362.92	1,243.00	4,302.50	5,167.50	0.00	0.00	16,075.92
5120	Dues & Subscriptions	1,859.79	1,682.27	235.89	0.00	0.00	0.00	3,777.95
5130	Equipment	0.00	15,127.31	0.00	0.00	0.00	0.00	15,127.31
5140	Liability Insurance	488.97	1,026.64	0.00	0.00	0.00	0.00	1,515.61
5150	Workers Comp Insurance	306.37	349.98	67.07	356.58	0.00	0.00	1,080.00
5160	Miscellaneous	1,268.18	0.00	0.00	0.00	0.00	0.00	1,268.18
5170	Annual Meeting Expense	2,750.68	0.00	0.00	14,407.64	0.00	0.00	17,158.32
5175	Silent Auction Expense	150.00	0.00	0.00	0.00	0.00	0.00	150.00
5180	Nat'l Victim Rights Week Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5185	Other Training Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5190	Office & Program Supplies	626.64	1,818.11	871.82	705.22	0.00	0.00	4,021.79
6000	Telephone Expense	0.00	3,120.41	0.00	0.00	0.00	0.00	3,120.41
6010	Travel & Training Expenses	5,845.64	2,102.70	0.00	6,175.77	0.00	0.00	14,124.11
6020	Bank Service Charges	33.00	112.00	272.00	0.00	0.00	0.00	417.00
6030	Aplos Software Expense	45.00	90.00	540.00	0.00	0.00	0.00	675.00
	Total Other Expenses	19,784.24	47,431.37	6,289.28	30,079.71	0.00	0.00	105,584.60
	Total Expense	50,369.00	184,307.30	45,397.63	97,643.31	0.00	0.00	377,717.24
	Net Income (Loss)	312,880.55	-184,307.30	-45,397.63	-97,643.31	4,750.00	0.00	-7,717.69

[illegible]

A close-up photograph of a lit sparkler against a dark background. The sparkler is emitting bright, golden-yellow sparks that are captured in motion, creating a starburst effect. The sparks are concentrated on the right side of the image, with some trailing off towards the left. The overall tone is dark, with the bright light of the sparkler providing the primary illumination.

operations manual

the minnesota alliance on crime

Minnesota Alliance on Crime

1 West Water Street, Suite 260 | St. Paul, MN 55107
612-940-8090 | www.mnallianceoncrime.org

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MAC Mission and Core Values

1. Mission

The Minnesota Alliance on Crime connects systems, service providers, and victims to advance the response for victims of all crime.

2. Core Values

- a. The Minnesota Alliance on Crime opposes the use of all forms of violence and affirms the basic human right of every person to live without fear or the threat of violence throughout the course of one's life.
- b. We seek to ensure a criminal justice system that is fair and accessible to crime victims, and where meaningful rights for crime victims are routinely honored.
- c. We stand in solidarity with efforts around the world to end all forms of discrimination, exploitation and violence.
- d. We recognize that forms of oppression based on race, gender, class, ethnicity, nationality, disability, age, religion and sexual orientation create a climate of supremacy and ownership that facilitates the use of ongoing violence.
- e. We believe in the strength of diversity, embrace the differences among ourselves and within our communities, and promote the development of leadership in all communities.
- f. We undertake prevention efforts to confront and change cultural norms and practices that facilitate violence.
- g. We promote and encourage the leadership of victim/survivors in guiding our advocacy, policy, and training efforts.
- h. We affirm the power of collective and collaborative efforts to advocate with social systems and institutions in order to end violence.
- i. We encourage reflection about our work and thoughtful evaluation of our efforts. We are committed to the ongoing development of innovative strategies and programs to better meet the diverse and emerging needs of crime victims.
- j. We commit to create a work environment for staff and volunteers that respects diversity, fosters professional growth, encourages critical thinking and initiative, and promotes diligent and effective advocacy efforts.

Human Resources Policies

General Human Resources Policies

1. Human Resources Policy Statement

- a. The human resources policies of the Minnesota Alliance on Crime have been established for all staff (employees, interns, and volunteers) to have a clear understanding of their rights and obligations while working for the Minnesota Alliance on Crime (MAC).
- b. These human resources policies shall be reviewed annually by the staff and the Board of Directors of the Minnesota Alliance on Crime to ensure that they are kept current. Any amendments or revisions must be approved by the majority of the Board of Directors. These policy and procedure statements are not intended to be an employment contract, and the Board of Directors reserves the right to make changes to the policies and procedures with or without notice.

2. At-Will Employment

- a. All employees of the Minnesota Alliance on Crime are employed on an at-will basis.
- b. At-will employment means that either the Minnesota Alliance on Crime or the employee may terminate the employment relationship at any time, with or without prior notice, for any reason not prohibited by law.
- c. Neither the Minnesota Alliance on Crime nor the employee has entered into any contract of employment, express or implied.
- d. No one has authority to change an employee's at-will status except the Executive Director. Any such change must be in writing.

3. Equal Employment Opportunity Statement

- a. The Minnesota Alliance on Crime affirms that equal opportunity for all persons is a fundamental human right.
 - i. The Minnesota Alliance on Crime will provide for equal opportunity in employment at the Minnesota Alliance on Crime, and the Minnesota Alliance on Crime will not tolerate employment discrimination against any person on the basis of race, color, religion, sexual preference, political affiliation, marital status, place of residence, disability, financial status, age, or other consideration prohibited by law.
 - ii. To implement this policy, the Minnesota Alliance on Crime requires that every person making application for, currently employed by, or applying for further vacancies at the Minnesota Alliance on Crime will be considered on the basis of individual ability and merit.
- b. The Minnesota Alliance on Crime will ensure that all employees are treated equally without regard to race, color, religion, sexual preference, political affiliation, marital status, place of residence, disability, financial status, age, or other consideration prohibited by law. This policy applies to recruitment, selection, appointment, and all other personnel actions taken by the Minnesota Alliance on Crime.

- c. Realizing that achievement of active anti-discrimination involves more than just a policy statement, the Minnesota Alliance on Crime further commits itself to actively recruit minorities to work as board members, employees, interns, and volunteers at the Minnesota Alliance on Crime.
 - i. The Minnesota Alliance on Crime's employee, intern, and volunteer application packets will notify applicants that discrimination on the basis of any of the considerations identified above is prohibited.
 - ii. All hiring, placement, and promotion of applicants and staff will be made on the basis of individual ability, performance, and staffing needs.
 - iii. The Minnesota Alliance on Crime will subcontract services solely to and through vendors that meet state and federal equal employment opportunity guidelines.
 - iv. All compensation and fringe benefits, including access to training and educational programs for employees of the Minnesota Alliance on Crime, will be determined without regard to any of the prohibited considerations identified above.
 - v. Upon termination of employment, an interview will be held to determine if employees experienced any type of discrimination while employed by our program.

4. Constituent Service Anti-Discrimination: AIDS, ARC, Human Immune Deficiency Virus (HIV), and Hepatitis B (HBV)

- a. The Minnesota Alliance on Crime will not discriminate against any individual it serves on the basis of race, religion, color, political party, sex, national origin, sexual preference, age, or disability.
- b. In keeping with this policy, the Minnesota Alliance on Crime will not refuse services to anyone for reasons of contact with a person infected by AIDS, ARC, HIV, or HBV.
- c. The Minnesota Alliance on Crime will keep all medical records of individuals it serves private and subject to applicable state and federal data privacy laws.

5. Sexual Harassment

- a. Introduction:
 - i. Title VII of the Civil Rights Act of 1964 prohibits discrimination on the basis of race, color, sex, age, or national origin.
 - ii. It is the Minnesota Alliance on Crime's policy to promote a workplace free from sexual harassment.
 - 1) Each individual has the right to work in a professional atmosphere which promotes equal opportunity and prohibits discriminatory practices, including sexual harassment.
 - 2) At the Minnesota Alliance on Crime, sexual harassment, whether verbal, physical, or environmental, is unacceptable and will not be tolerated.
- b. Definition:
 - i. For the purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual

nature when:

- 1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- 2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- 3) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

ii. Examples of sexual harassment include, but are not limited to:

- 1) Unwanted sexual advances;
- 2) Demands for sexual favors in exchange for favorable treatment or continued employment;
- 3) Repeated sexual jokes, flirtation, advances or propositions;
- 4) Verbal abuse of a sexual nature; graphic, verbal commentary about an individual's body, sexual prowess, or sexual deficiencies;
- 5) Leering, whistling, touching, or pinching;
- 6) Suggestive insulting or obscene comments;
- 7) Gestures of a sexual nature; and/or
- 8) Display in the workplace of sexually-suggestive objects or pictures.

c. Guidelines:

- i. This policy covers all employees, interns, and volunteers of the Minnesota Alliance on Crime.
 - 1) The Minnesota Alliance on Crime will not tolerate, condone, or allow sexual harassment, whether engaged in by fellow employees, supervisors, managers, or by outside clients or other non-employees who conduct business with the Minnesota Alliance on Crime.
 - 2) The Minnesota Alliance on Crime encourages reporting of all incidents of sexual harassment regardless of who may be the offender.
- ii. All supervisory personnel within the agency are responsible for eliminating any and all forms of known sexual harassment. Any supervisory personnel who know of sexual harassment occurring at the Minnesota Alliance on Crime and fail to take corrective action pursuant to this policy will be subject to discipline up to, and including, termination.
- iii. The Minnesota Alliance on Crime encourages individuals who believe they are being harassed to firmly and promptly notify the offender that his or her behavior is unwelcome.
 - 1) The Minnesota Alliance on Crime also recognizes that this form of notification to the offender may not always be safe, effective, or possible.

- 2) In the event that this form of notification to the offender is either ineffective or impossible, the Executive Committee of the Board of Directors should be contacted through the procedure outlined below.
- 3) The Minnesota Alliance on Crime will not retaliate in any way against an individual who makes a report of sexual harassment, nor will the Minnesota Alliance on Crime allow any supervisor, board member, employee, intern, or volunteer to do so as well. Retaliation against an individual making a report of sexual harassment is a serious violation of this sexual harassment policy and should be reported in accord with the procedure identified in this policy immediately.

d. Procedures:

- i. A report of an alleged violation of this sexual harassment policy should be made immediately to the Executive Director or the President of the Board of Directors.
- ii. An investigation of the alleged sexual harassment will be handled through the Executive Committee in a confidential manner, to the extent practical and appropriate under the circumstances, in order to protect the privacy of the persons involved.
 - a) The Executive Committee will work with the reporter of the alleged sexual harassment. The Executive Committee will inform the alleged offender of the sexual harassment report and give the alleged offender an opportunity to respond to the report and present witnesses to the Executive Committee.
 - b) The Executive Director or the President of the Board of Directors will keep the reporter informed as to the status of the investigation.
- iii. Upon completion of the investigation of a sexual harassment report, the Executive Committee will recommend any appropriate action to be taken.
 - a) If the Minnesota Alliance on Crime concludes that sexual harassment occurred, the harasser will be subject to appropriate disciplinary action, as described below.
 - b) The reporter of the sexual harassment will be informed of the disciplinary action taken by the Executive Committee.
- iv. If the alleged sexual harassment cannot be substantiated, the Executive Committee will share this finding with the reporter of the alleged sexual harassment in an appropriately sensitive manner. The Executive Committee will also share this finding with the alleged perpetrator of the sexual harassment.
- v. If any party directly involved in a sexual harassment investigation is dissatisfied with the outcome or resolution, that individual has the right to appeal the decision. The dissatisfied party should submit his/her written appeal within one week to the President or Vice President of the Executive Committee for review by the full Minnesota Alliance on Crime Board of Directors.
- vi. Employment conditions of the reporter, alleged harasser, and witnesses will not be adversely affected through the use of this procedure, subject to paragraph 7, below.
- vii. Individuals found to have engaged in misconduct constituting sexual harassment will be disciplined up to, and including, termination. Appropriate sanctions may also

include a written reprimand, referral to counseling, and withholding pay.

- e. If an investigation results in a finding that the reporter of the alleged sexual harassment falsely accused another of sexual harassment knowingly or in a malicious manner, the reporter will be subject to appropriate sanctions, including the possibility of termination.

6. Domestic and Sexual Violence:

- a. The Minnesota Alliance on Crime believes strongly in promoting the health and safety of our employees. Because we know that domestic and sexual violence impact high numbers of individuals, the purpose of this policy is to heighten awareness of domestic and sexual violence and to provide guidance and support for employees, interns, and volunteers to address the occurrence of domestic and sexual violence and their effects in the workplace.

b. General Guidelines

- i. The Minnesota Alliance on Crime seeks to create a supportive workplace environment in which employees feel comfortable discussing domestic and sexual violence and seeking assistance for domestic and sexual violence concerns.
- ii. Safety for employees experiencing domestic/sexual violence is the primary goal of this policy, with offender accountability and treatment as important components. It is expected that all employees will abide by the laws of this and any jurisdiction in which they might find themselves, including the laws prohibiting domestic violence, sexual assault, and stalking crimes, whether committed in the home, at work, or any other location.
- iii. If an employee believes that a fellow employee is in an abusive relationship, but the employee has not disclosed this to their supervisor, the Executive Director should address any job performance issues and refer the employee to community resources.
- iv. Successful workplace intervention may consist of providing the employee with a nonjudgmental place to discuss the violence, information to begin accessing resources in the community, referring them to outside resources, or assisting the employee to formulate a plan to increase the employee's safety, whether they are planning on leaving the offender.
- v. The Minnesota Alliance on Crime will maintain the confidentiality of domestic and sexual violence circumstances and any other referrals under this policy to the extent permitted by law. Other employees will be informed on a need to know basis only.
- vi. The Minnesota Alliance on Crime encourages any employee to seek assistance if they believe they are committing or engaging in abusive behavior.

c. Early Intervention and Education Prevention Strategies

- i. The Minnesota Alliance on Crime will use early prevention strategies in order to avoid or minimize the occurrence and effects of domestic and sexual violence in the workplace.
- ii. MAC will provide available support and assistance to employees who are survivors of domestic and sexual violence. This support may include: confidential means for coming forward for help, resource and referral information, additional security at the

workplace, work schedule adjustment or leave necessary to obtain medical, counseling, or legal assistance, and workplace relocation.

- iii. The Minnesota Alliance on Crime will ensure that all employees, interns, and volunteers receive a copy of this policy and are trained in safety planning and the handling of emergencies, such as the offender showing up at the workplace, armed and threatening the employee and coworkers.
- iv. The Minnesota Alliance on Crime will, to the extent possible, offer employees a reasonable amount of time off during work hours to obtain a protective order, testify in the criminal trial, relocate, or otherwise attend to emergency needs.

d. Leave of Absence or Time Off for Employees Who Are Experiencing Threats of Violence

- i. At times, an employee may need to be absent from work due to domestic and/or sexual violence, and the length of time should be determined by the individual's situation. This time period shall be determined through collaboration with the employee and the Executive Director or her designee.
- ii. Employees are encouraged to first explore whether paid options can be arranged which will help employee cope with a domestic or sexual violence situation without having to take a formal unpaid leave of absence. This leave will not be used against the employee. Depending on circumstances, this may include options listed below.

e. Time Off Options: With Pay

- i. Permanent full-time employees may be approved for 24 hours in a 12-month calendar year with pay upon provision of documentation without identifying specific details.
- ii. Part-time employees may be approved but will be pro-rated based on the expected number of hours in an employee's normal work week.
- iii. MAC will assist in arranging flexible work hours so that the employee can handle legal matters, court appearances, housing, children, and identify necessary supports.
- iv. Employees may also use PTO or leave without pay, especially if requests are for relatively short periods.

f. Time Off Options – Without Pay

- i. Employees may be approved for unpaid time off upon provision of documentation without identifying specific details.
- ii. MAC offers an option for unpaid time off without taking a formal unpaid leave of absence of up to three weeks (15 days). This can be taken in either a three-week block of time or spread out over several weeks.
- iii. If an employee cannot establish a definite return to work date and requires more than three weeks of time off, a specific leave of absence may be considered.

g. Procedures for Employees with Performance Issues Related to Domestic and Sexual Violence

- i. While the Minnesota Alliance on Crime addresses performance-based issues as they occur, we recognize that victims of domestic and sexual violence may have performance or conduct problems such as chronic absenteeism or inability to concentrate as a result of domestic and sexual violence.

- ii. When an employee subject to discipline confides that the job performance or conduct problem is caused by domestic and sexual violence, a referral for appropriate assistance will be offered to the employee.
 - iii. The Executive Director, in collaboration with the employee, should allow a reasonable amount of time for the employee to obtain assistance regarding the domestic and/or sexual violence with the understanding that the effects of domestic and/or sexual violence can be severe and may take extended periods of time to address fully.
- h. Disciplinary Procedures for Employees Who Commit Acts or Threats of Domestic Violence
- i. The Minnesota Alliance on Crime is committed to providing a workplace in which the perpetration of domestic and sexual violence is neither tolerated nor excused.
 - (a) Any physical assault or threat made by an employee while on Minnesota Alliance on Crime premises, during working hours, or at a sponsored social event is a serious violation. This policy applies not only to acts against other employees, but to acts against all other persons, including intimate partners.
 - (b) Employees found to have violated this policy will be subject to corrective or disciplinary action, up to and including termination.
 - (c) The Minnesota Alliance on Crime will investigate all incidents of domestic violence, sexual assault, and stalking where an employee is named as a defendant in a criminal action, and/or a respondent in a civil action, or if the employer has reason to believe an employee has committed such crimes, but no formal action has taken place.
 - (d) Upon completion of the investigation and if the Minnesota Alliance on Crime reasonably believes such incidents did occur, the employee's employment may be terminated.
 - (e) In the alternative, if the domestic violence offense is a misdemeanor, the Minnesota Alliance on Crime may:
 - (1) Require that the offender attend and successfully complete a batterer's intervention program, or an appropriate counseling program.
 - (2) Explain to the offender that their continued employment is contingent upon not committing any new offenses, obeying all conditions of the protective order (if one exists), and successfully completing a batterer's intervention program.

MAC Work Environment Policies

1. Employee Complaint Procedure

- a. Any employee, intern, or volunteer who wishes to file a complaint regarding their work at the Minnesota Alliance on Crime must follow this complaint procedure. Failure to utilize this complaint procedure shall be considered grounds for termination of work with the Minnesota Alliance on Crime.
 - i. Employees, interns, and volunteers have the right to present a complaint individually, as a group, or through a designated representative.

- ii. An employee, intern, or volunteer who has a complaint against another employee, intern, or volunteer should first take their complaint directly to the individual(s) involved in the complaint. Every effort should be made at this point to personally resolve the complaint with that employee, intern, or volunteer.
 - iii. If a resolution to the complaint has not been reached in accord with the procedure described above, the employee, intern, or volunteer shall bring their complaint directly to the Executive Director within one week of their previous attempt at personal resolution.
 - iv. If a resolution to the complaint has not been reached through the Executive Director in accord with the procedure described above, the employee, intern, or volunteer shall submit their complaint, in writing, to the President of the Board of Directors within one week of their previous attempt at resolution with the Executive Director.
 - a) The written complaint must be signed by the person(s) who raises the complaint.
 - b) The written complaint should set forth the nature of the complaint, the facts upon which the complaint is based, the specific section(s) of these policies alleged to be violated, any other pertinent information, and the relief requested.
 - c) A copy of the written complaint shall be sent to all other employees, interns, or volunteers involved.
- b. The President of the Board of Directors shall submit the written complaint to the Board of Directors.
 - i. The Board of Directors shall review the written complaint, make a decision on any action the Board of Directors will take, and respond in writing to the written complaint within 30 calendar days of the date the Board of Directors receives the written complaint.
 - ii. The decision of the Board of Directors on any action shall be the final decision regarding that complaint.

2. Smoke-Free Workplace

- a. The Minnesota Alliance on Crime is a smoke-free workplace. Smoking is prohibited in the office.

3. Drug-Free Workplace

- a. The Minnesota Alliance on Crime complies with the Drug-Free Workplace Act of 1998. The unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the Minnesota Alliance on Crime workplace.
- b. Employees are prohibited from being on the Minnesota Alliance on Crime premises while under the influence of drugs that have not been prescribed to the employee and/or are not over-the-counter drugs.
- c. Any violation of this policy may result in immediate discipline, up to and including termination.
- d. It is a condition of employment at the Minnesota Alliance on Crime that all employees abide

by the above policy. It is also a condition of employment that all employees notify the Executive Director of any conviction for a violation occurring in the workplace or while working off-site no later than 24 hours.

4. Alcohol in the Workplace

- a. The Minnesota Alliance on Crime is an alcohol-free workplace.
 - i. Employees are prohibited from possessing, distributing, or consuming alcohol while on the Minnesota Alliance on Crime premises or while conducting Minnesota Alliance on Crime business.
 - a) The sole exception to the above is the Minnesota Alliance on Crime's Annual Membership Meeting and Capacity Building Training, where wine is sold as a fundraiser. The wine is not to be consumed at the event.
 - ii. Employees are prohibited from being on Minnesota Alliance on Crime premises or conducting Minnesota Alliance on Crime business while under the influence of alcohol. Any violation of this policy may result in immediate discipline, up to and including termination.
- b. Any employee seeking a variance from this policy when attending evening events or conferences where alcohol is served must receive explicit permission from the Executive Director. Any permission granted to consume alcoholic beverages will be in a limited amount and consumption to the point of legal intoxication is prohibited.

5. Workplace Violence

- a. The Minnesota Alliance on Crime is committed to providing a safe work environment. Employees who engage in behavior that threatens the safety of employees or visitors may be subject to immediate disciplinary action, up to and including termination.
 - i. Such threatening behavior includes, but is not limited to, any action or communication that is intended to harm or physically intimidate, or has the effect of harming or physically intimidating, another person.
 - ii. No form of weapon (knives, guns, explosives, or toxic substances) will be tolerated on Minnesota Alliance on Crime premises.
 - iii. Employees who bring weapons on Minnesota Alliance on Crime premises, intimate they have such weapons on Minnesota Alliance on Crime premises, or make statements that appear to threaten the safety of others, may be subject to disciplinary action, up to and including termination.

Employee Recruitment

1. Written job descriptions for all positions shall be developed and in writing prior to the hiring process. These descriptions outline major duties and responsibilities.
2. Recruitment of employees shall follow state and federal equal employment opportunity guidelines and laws.
3. All employment applications shall be in writing.
4. Screening and hiring of applicants for the position of the Executive Director of the Minnesota Alliance

on Crime shall be done by the Board of Directors.

5. Additional staff shall be hired by the Executive Director.
6. All hiring practices shall be in accordance with these Human Resources Policies. Personnel will be selected solely upon their ability to most effectively carry out the duties of the vacant position.
7. In hiring an employee, the Board of Directors and the Executive Director will consider the education, experience, references, and personal qualifications of the prospective employee for the vacant position. The Board of Directors and the Executive Director may also consider special eligibility requirements for the particular vacant position based upon the specific requirements or limitations placed upon the Minnesota Alliance on Crime by various funding sources.

Classification of Employees

1. **Full-time permanent employee:** An employee whose work week consists of 40 hours per week on a year-round basis and who has successfully completed the required probationary period of 6 months.
2. **Part-time permanent employee:** An employee whose work week consists of less than 40 hours per week on a year-round basis and who has successfully completed the required probationary period of 6 months.
3. **Temporary employee:** An employee who has been appointed to a full-time or part-time position on a temporary or seasonal basis.
4. **Probationary employee:** An employee who has been assigned a full-time or part-time position but who has not completed the probation period of 6 months.
5. **Intern:** A person working for the Minnesota Alliance on Crime on a full-time or part-time basis who receives either school credit or a stipend for his/her work. An intern is not given the responsibilities or benefits of an employee.
6. **Volunteer:** A person working for the Minnesota Alliance on Crime on a full-time or part-time basis who receives no compensation for her/his work. A volunteer is not given the responsibilities or benefits of an employee.
7. **Contract services:** A person providing services to the Minnesota Alliance on Crime for remuneration under a contractual agreement. Contractual service providers are not eligible for any program benefits and are not considered to be a member of the Minnesota Alliance on Crime staff.

Work Week

1. Work hours

- a. Full-time employees will work a 40-hour week.
- b. Part-time employees will work the designated hours outlined in their job description.
- c. Work schedules shall be in compliance with the Fair Labor Standards Act.
- d. The work day may vary based upon the number of compensatory hours accrued.

2. Timesheets

- a. The Minnesota Alliance on Crime requires all employees, including exempt employees, to keep accurate records of their hours worked.

- b. Timesheets are used to record actual hours worked for grant and other reporting purposes, as well as absences from work during scheduled hours, including holidays, vacations and sick time.
- c. Failure to use timesheets for keeping track of hours, or intentionally misrepresenting time worked, is a violation of company procedures and may result in discipline, up to and including termination.

3. Absenteeism and Tardiness

- a. Consistent attendance is an essential function of every employee's position.
 - i. Employees are expected to report to work on time and to stay for the duration of their work day. Employees are expected to be at the Minnesota Alliance on Crime office, or attending meetings, trainings, or other related functions, during their scheduled work time.
 - ii. If employees are not in the office, at a work-related meeting, training, event, or working at home (with advanced approval from the Executive Director), they must report the time off as Paid Time Off (PTO).
 - iii. All claimed PTO must be recorded both on the employee timesheet and employee must complete a Request for Time Off sheet.
- b. Absence or tardiness should be reported to the Executive Director or her designee as soon as feasible.
- c. If the employee knows of the need to take time off in advance, a Request for Time Off sheet must be completed. Employees are expected to give as much advance notice as possible.
- d. An excused absence is one that has been approved by the Executive Director or her designee prior to the absence, or shortly thereafter in the event that prior notice is not practical. The Executive Director or her designee may request documentation of the reason for the absence prior to granting such approval.
- e. An unexcused absence is one that has not been approved by the Executive Director or her designee.
 - i. Failure to bring in requested documentation, failure to request approval in advance or other unsatisfactory reason for being absent or for failure to obtain approval may result in an absence being unexcused.
 - ii. The Executive Director or her designee has the right to deny approval of an absence at her sole discretion.
 - iii. Unexcused absences are considered unacceptable performance and may result in discipline, up to and including termination.

4. Accidents and Injuries

- a. An employee who sustains an injury while performing a job-related task or duty shall report that injury as soon as possible to the Executive Director or her designee, who shall thereafter report to the Board of Directors.

5. Inclement Weather

- a. If inclement weather necessitates, the Executive Director or her designee may officially close the Minnesota Alliance on Crime office.
 - i. The Minnesota Alliance on Crime will use the St. Paul Public Schools as a guideline in determining office closing. If St. Paul Public Schools close, employees can contact the Executive Director or her designee to confirm the plans for the Minnesota Alliance on Crime closing.
 - ii. If the office closes due to weather, exempt employees will be compensated for the work scheduled for that day.
 - iii. Employees on vacation or leave when the office is officially closed due to weather are not eligible for pay or extra time off. This time will be counted as sick leave, vacation or leave as originally designated.
- b. If any employee decides that they are unable to make it to work, but the office is still open, this is considered time off without pay. An employee may use PTO for this purpose.

Employee Compensation

1. Compensation

- a. Compensation of all employees will be determined by the Board of Directors.
 - i. Salaries and/or wages shall be based upon the availability of funds as approved by the Board of Directors.
 - ii. The qualifications of the person hired will determine his/her starting salary or wage.

2. Salary Increases

- a. At the discretion of the Board of Directors, a salary increase, if any, will be applied on the anniversary on the employee's date of hire.
- b. Any salary increase will be based upon the performance review of the employee as approved by the Board of Directors.

3. Pay Period

- a. All employees shall be paid every two weeks. Time sheets must be directed to the President of the Board of Directors for payment approval by the Board of Directors.

Employee Benefits

- 1. **Eligible Employees:** Except when noted to the contrary, eligible employees shall include a permanent full-time employee and a permanent part-time employee, regardless of the employee's probationary status.

2. Health Benefits

- a. For eligible full-time employees, the Minnesota Alliance on Crime will pay up to \$450.00 per month for single coverage health insurance.
- b. The \$450.00 per month stipend cannot be used to assist in payment for an employee's

spouse's health insurance and dental insurance plan or to assist in payment for an employee's family's health insurance and dental insurance plan.

- c. If an eligible employee declines single coverage health insurance from the Minnesota Alliance on Crime, that employee will be required to sign a waiver of health insurance form.
- d. Part-time employees will not be eligible for health insurance benefits through the Minnesota Alliance on Crime.

3. Worker's Compensation Insurance

- a. The Minnesota Alliance on Crime maintains a managed care worker's compensation insurance policy for its employees with a pre-selected health care provider.
- b. The Minnesota Alliance on Crime provides for worker's compensation insurance for its employees as required by all applicable state and federal laws.

4. **Unemployment Compensation:** Absent a termination for cause, the Minnesota Alliance on Crime will provide for unemployment compensation as required by applicable state and federal law.

5. **Social Security (FICA):** The Minnesota Alliance on Crime will automatically deduct FICA tax from each employee's paycheck.

6. Paid Holidays

- a. All eligible full-time and part-time employees will earn holiday pay.
- b. Holiday pay will be prorated for part-time employees.
- c. The following holidays are not included in Paid Time Off. The holidays are:
 - i. New Year's Day
 - ii. Martin Luther King Day
 - iii. President's Day
 - iv. Memorial Day
 - v. Independence Day
 - vi. Labor Day
 - vii. Veteran's Day
 - viii. Thanksgiving Day
 - ix. The Friday following Thanksgiving Day
 - x. Christmas Day
 - xi. Floating Holiday (must be used within calendar year)

7. Education and Training Opportunities

- a. At the discretion of the Board of Directors, and upon pre-approval from the Board of Directors, employees are encouraged to attend conferences, seminars, and training opportunities relating to the employee's work at the Minnesota Alliance on Crime.
- b. Employees will receive the employee's normal salary or wage for the time the employee spends at an approved conference, seminar, or training opportunity.

8. Paid Time Off (PTO)

- a. Eligible employees will receive accrued paid time off for their work with the Minnesota Alliance on Crime.

- b. Paid time off may be used for vacation time, sick time, and/or bereavement/emergency leave.
- c. An eligible employee may use his/her accrued paid time off once the employee has completed the employee's first 90 days of employment.
- d. Eligible employees shall accrue paid time off according to the following schedule:
 - i. Eligible full-time employees:
 - a) During the first two years of employment, eligible employees shall accrue 20 days of paid time off per year at the accrual rate of 6.1538 PTO hours per paycheck.
 - b) Following the first two years of employment, eligible full-time employees shall accrue 25 days of paid time off per year at the accrual rate of 7.6923 PTO hours per paycheck.
 - c) Following the first five years of employment, eligible full-time employees shall accrue 35 days of paid time off per year at the accrual rate of 10.7692 PTO hours per paycheck.
 - d) Following the first seven years of employment, eligible full-time employees shall accrue 40 days of paid time off per year at the accrual rate of 12.3077 PTO hours per paycheck.
 - ii. Eligible part-time employees: Shall accrue paid time off on a pro-rated basis of 20 days paid time off per year, dependent upon the percentage of average weekly hours the part-time employee works out of forty hours per week.
 - iii. Eligible employees may not carry more than a total of 40 days paid time off at any time during the eligible employee's term of employment.
 - a) Any accrued paid time off in excess of the total 40-day limit will be lost by the eligible employee.
 - b) Once the eligible employee's paid time off total drops below 40 total accrued days, the eligible employee will continue to accrue paid time off until the eligible employee again reaches the total 40-day accrual limit again.
 - iv. Upon termination of an employee's employment, the employee shall receive payment at the employee's normal rate of payment for the balance of any accumulated paid time off remaining for the employee.
 - a) A payment under this provision will not exceed a maximum total of 20 accrued days of paid time off to the employee.
 - b) If employment is terminated during the probationary period of an employee's employment, that employee will not be entitled to a termination payment for accrued paid time off.

9. Compensated Time for Exempt Employees

- i. Exempt employees will not accrue compensatory hours.
- ii. Exempt employees are entitled to a flexible work schedule as needed to ensure all work/projects are completed during the timeframe required.

10. Compensated Time for Non-Exempt Employees

a. Regular Hourly Work:

- i. Non-exempt staff will be paid at their hourly rate up to 40 hours per week.
- ii. A work week runs from Saturday through Friday. Non-exempt staff can work longer than 8 hours on any given day but are not to work more than 40 hours in the week.
- iii. Every effort should be made to adjust work schedule to complete work assignments within a 40-hour week time period.
 - a) When work assignments will necessitate working evenings, weekends or outside the normal work schedule, every effort should be made to adjust work hours so that only 40 hours are worked in the week.
 - b) Non-exempt employees will record actual hours worked on the timesheet.
- iv. Part-time non-exempt staff will not be paid overtime unless they work more than 40 hours in a work week.

b. Overtime Work:

- i. Before working any overtime hours, non-exempt employees will seek authorization for those hours. Authorization will be given by the Executive Director or by another staff designated by the Executive Director.
- ii. All overtime hours will be paid at 1.5 times the normal hourly rate.
- iii. If non-exempt employees work overtime hours and do not seek authorization for the overtime hours, they will receive a written reprimand but will be paid for all overtime hours actually worked.

c. Travel Time:

- i. For non-exempt employees all hours spent traveling for work (outside of the normal commute to office hours) will be paid.
- ii. If the travel time results in overtime hours, staff must seek authorization for those overtime hours.

d. Conference Time:

- i. When non-exempt employees travel and attend a conference/meeting, all hours spent in direct conference/meeting activities will be compensated.
- ii. If there are voluntary social activities associated with the conference/meeting, employees are not required to participate and will not be compensated for time spent in social activities.
- iii. If employees are required or asked to participate in social activities by the Executive Director or a staff person designated as their supervisor, the time will be compensated.

e. Volunteering Time:

- i. Non-exempt employees cannot volunteer to work without compensation if the

volunteer activity would otherwise be considered part of their regular work activity and would be compensated.

- ii. If non-exempt employees want to volunteer time for related work and the decision to volunteer is indeed truly the employee's decision and not in any fashion a requirement for work, the non-exempt employee may volunteer. None of this volunteer time would be recorded as work time or be compensated.

11. Temporary Employees

- a. Temporary employees are not entitled to the employee benefits described above at the Minnesota Alliance on Crime.
- b. Temporary employees will receive only those employment benefits specifically required by state and federal law, including, but not limited to, FICA, unemployment, and worker's compensation.
- c. At the discretion of the Board of Directors, the Board of Directors may provide temporary employees with health care, paid holidays, and paid time off.

Expense Reimbursement

1. Mileage

- a. Employees will be reimbursed for mileage expenses for business-related driving purposes under the following circumstances.
- b. Mileage reimbursement will be paid at the current federal mileage reimbursement rate.
- c. Mileage will be reimbursed for trips exceeding 10 miles round trip. Mileage will not be reimbursed for trips 10 miles roundtrip or fewer.
- d. Mileage will not be reimbursed for normal commuting to and from an employee's residence to and from the Minnesota Alliance on Crime office.
- e. Mileage will be calculated from the Minnesota Alliance on Crime office to the business-related event, or from the employee's residence to the business-related event, whichever results in a shorter distance.
- f. All mileage reimbursement requests must be made in writing and submitted to the Board of Directors or to the Executive Director for reimbursement approval on a monthly basis.

2. Parking

- a. Employees will be reimbursed for parking expenses for business related purposes.
- b. All parking reimbursement requests must be made in writing and submitted to the Executive Director for reimbursement approval on a monthly basis.

3. Training

- a. At the discretion of the Board of Directors, and upon the pre-approval of the Board of Directors or the Executive Director, the Minnesota Alliance on Crime will pay for business-related training expenses for employees.
- b. These expenses may include registration, airfare, rental cars, lodging costs, materials, and other related expenses at the discretion of the Board of Directors.

4. Meals

- a. Employees will be reimbursed for meal expenses resulting from Minnesota Alliance on Crime business-related travel in accord with and at the rates provided for in the current year's State of Minnesota Travel Policies ("Commissioner's Plan").
- b. In accord with the Commissioner's Plan, and upon guidance from the State of Minnesota, employees may receive a per diem advance reimbursement for all meals allowed for during the employee's business-related travel.
- c. Any meal an employee receives as a result of their business-related travel without additional cost to the employee (i.e. a training or conference meal provided to the traveling employee) shall be subtracted from the per diem advance reimbursement provided to the employee.
- d. In accord with the Commissioner's Plan, receipts are not necessary for reimbursement of business-related travel meal expenses.

5. Lodging

- a. The Minnesota Alliance on Crime will pay for overnight lodging if the employee is required to travel more than 30 miles from for the MAC office for work-related events and meetings.
- b. The employee must seek the approval of the Executive Director or her designee prior to making lodging arrangements.
- c. When making a lodging reservation, MAC staff should inquire about any government or frequent guest rates that may apply.
 - i. Lodging must be at a licensed facility (not with a friend, relative, or private party).
 - ii. Staff must retain an original receipt that includes the name of the facility, date, and itemized charges.
 - iii. If using a MAC debit card to pay for lodging costs, a copy of the debit card receipt must also be included.
- d. If lodging is required as part of work that is funded with a federal grant, lodging costs (excluding taxes) may not exceed federally allowable rates. These rates may be found at <http://www.gsa.gov/portal/category/21287>.

6. Receipts

- a. Except as listed in paragraph d., employees must retain receipts in order to receive reimbursement for expenses from the Minnesota Alliance on Crime.
- b. If an employee cannot obtain a receipt for a business-related expense (i.e. taxi fare, parking meter, or other similar expense), the employee must document the employee's expense and submit the employee's request for reimbursement for the expense to the Board of Directors or Executive Director for reimbursement approval.

7. Miscellaneous Business-Related Expenses

- a. The Executive Director may purchase up to an annual limit of \$250.00 for work-related equipment or work-related materials without prior approval from the Board of Directors.
- b. Once the \$250.00 annual limit has been reached, the Executive Director will need to obtain prior approval from the Board of Directors for any additional purchases of work-related

equipment or work-related materials.

- c. The Executive Director will retain all receipts for purchases made. The Executive Director must attach these receipts to an expense report to be filed with the Board of Directors on a monthly basis.

8. Expense Debit Card

- a. The Executive Director and the President may use the Minnesota Alliance on Crime expense debit card for business related purchases in accord with the policy limitations indicated above.

Employee Leave

1. Medical Leave

- a. Employees are asked to provide notification of medical leave in advance wherever possible, i.e. for non-emergency care that is scheduled in advance.
- b. Where advance notice is not possible, employees must inform the Executive Director that they will be unable to come into work. Such notification must occur as soon as possible and in no event more than 24 hours after their scheduled start time.

2. Parental Leave

- a. The Minnesota Alliance on Crime provides unpaid parental leave for all employees for up to 12 weeks for the birth, adoption, or foster-care placement of a child.
- b. Employees may substitute Paid Time Off for any portion of the 12 weeks.
- c. Unpaid leave beyond the 12 weeks may be granted at the discretion of the Executive Director.
- d. Upon return to employment after an approved maternity/family leave, the employee will be restored to her/his position or to a substantially equivalent position in terms of pay, benefits, and other employment terms.
- e. Should an employee request leave in an amount that exceeds that employee's accumulated PTO, arrangements will be made with and are subject to approval by the Executive Director. Arrangements may include among other options, accumulation of a reasonable amount of PTO or unpaid leave of absence.

3. Bereavement Leave

- a. Because the death of a family member can be very difficult and emotional time, the Minnesota Alliance on Crime provides leave to allow an employee time to travel to and attend memorial and/or funeral services.
- b. All full-time regular employees are entitled to up to 5 days of paid leave (pro-rated for part-time regular employees) for the death of an immediate family member. This leave will not affect the employee's PTO balance.
- c. An "immediate family member" is defined to include grandparent, parent/guardian, spouse or domestic partner, sibling, child, and grandchild (including the immediate family of the employee's spouse/partner and step-relations of any of these).

4. School Conference and Activity Leave

- a. Employees may take unpaid leave up to 16 hours per year or use vacation time to attend

school-related activities and conferences for their children.

- b. When leave cannot be scheduled during non-work hours and the need for leave is foreseeable, the employee must provide at least one week's prior notice of the leave and make a reasonable effort to schedule the leave so as not to unduly disrupt MAC operations.
- c. Leave under this policy is unpaid. An employee may, however, substitute paid vacation for leave under this policy.

5. Voting Leave

- a. Any employee entitled to vote may be absent from work in order to vote while the polls are open during the morning of the day on which the polling is taking place.
- b. The employee will be paid for all reasonable time spent away from the Minnesota Alliance on Crime in order to vote.

6. Jury Duty /Witness Leave

- a. The Minnesota Alliance on Crime will grant employees time off from work when summoned to serve on jury duty.
 - i. Jury duty: Employees who are summoned to jury duty will not be required to use any PTO balances to cover time they may need to serve on jury duty.
 - ii. Employees on jury duty will receive their normal compensated salary or wage during the time they serve on jury duty.
 - iii. Any stipend the employee receives for the time the employee served on jury duty will be turned over to the Minnesota Alliance on Crime.
- b. If an employee is subpoenaed or requested by a prosecutor to appear in court as a witness, the Minnesota Alliance on Crime will pay the employee for time spent away from his or her scheduled hours of work.
 - i. The employee must provide a copy of the summons, subpoena, or prosecutor's request to their supervisor in order to be eligible for time off under this policy.

7. Military Leave

- a. The Minnesota Alliance on Crime will grant military leave, as necessary, in compliance with all applicable state and federal regulations.
- b. Employees who need a military-related leave of absence must contact the Executive Director.
- c. If the Executive Director needs a military-related leave of absence, arrangements must be made in advance with the Executive Committee of the Board of Directors.

8. Unpaid Leave

- a. In accordance with the guidelines set forth in this policy, the Minnesota Alliance on Crime may provide unpaid time off to regular, benefit eligible full-time employees who wish to take time off from work duties.
- b. Unpaid time off may be granted for a period of up to 30 calendar days every three years. Requested time must be used in one-week blocks.

- i. If this initial period of absence proves insufficient, consideration will be given to a written request for a single extension of no more than 15 days.
 - ii. With the Executive Director's approval, an employee may take any available PTO not covered under the Family and Medical Leave Act (FMLA) or the Americans with Disabilities Act (ADA) prior to the effective date of the unpaid time off.
- c. Requests for unpaid time off will be evaluated based on several factors, including anticipated workload requirements and staffing considerations during the proposed period of absence.
- d. PTO must be utilized first before requesting or granting unpaid time off.
- e. The Minnesota Alliance on Crime will continue to provide health insurance benefits until the employee returns from approved unpaid time off. Cornerstone will resume payment of the costs of these benefits when the employee returns to active employment.
- f. Accruals of benefit calculations, such as PTO or holiday benefits, will be suspended during the leave and will resume upon return to active employment.
- g. To the extent possible, employees returning from unpaid time off will be returned to their former position or will be offered the first available comparable position for which they are qualified.
- h. If an employee fails to report to work at the expiration of the approved unpaid time off, the Minnesota Alliance on Crime will assume the employee has resigned.

9. Absence Without Leave

- a. Any absence of an employee from work that is not authorized by specific grant, the Executive Director or the Board of Directors will be deemed to be absent without leave.
- b. An employee shall receive no compensation or benefits for any absence without leave.
- c. Absence without leave shall also be grounds for discipline or dismissal of an employee from employment with the Minnesota Alliance on Crime.

Employee Performance Review and Personnel Files

1. Probation

- a. All Minnesota Alliance on Crime employees will be on probation for the first 6 months of their employment.
- b. At the end of 3 months of employment, either the Board of Directors or the Executive Director will conduct a performance review of the employee. Any problems with that employee's performance will be discussed and documented at that review. Additionally, any achievements and future goals for the employee will be discussed and documented at the review.
- c. Near the end of 6 months of employment, either the Board of Directors or the Executive Director will conduct a further performance review of the employee. At that time, either the Board of Directors or the Executive Director will decide to accept the employee as a permanent employee, terminate that employee, or extend the probationary period for the employee for up to 6 additional months.
- d. Performance reviews for the Executive Director shall be completed by the Board of Directors after initial screening and review by the Executive Committee. Performance reviews for all

other employees and interns shall be completed by the Executive Director.

2. Ongoing Performance Review

- a. All employees will receive an annual performance review on the date of their original hire.
- b. Annual performance reviews for the Executive Director will be completed by the Board of Directors after initial screening and review by the Executive Committee.
- c. Annual performance reviews for all other employees will be completed by the Executive Director.

3. Personnel File

- a. A personnel file will be maintained for each employee at the Minnesota Alliance on Crime.
- b. The personnel file will include employee applications, written performance reviews, employee comments, personal data (excluding medical data), approved wage statements, and W-2 and W-4 withholding forms.
- c. All personnel records are classified as confidential. Only the Executive Committee, the Executive Director, and the subject employee of that file will have access to an employment file.
 - i. The Minnesota Alliance on Crime will only publicly disclose the dates of a particular employee's employment and that positions that particular employee held. The Minnesota Alliance on Crime will not publicly disclose information about an employee's performance or remuneration without specific written permission of the employee.
 - ii. The personnel file for the Executive Director shall be physically retained only by the President of the Board of Directors.
 - 1) All other employees' personnel files shall be retained, and not removed from, the Minnesota Alliance on Crime office.
 - 2) An employee may review that employee's file at any time and insert a statement contesting any item(s) of data which the employee believes to be inaccurate or unfair.

Outside Employment and Activities

- 1. The Minnesota Alliance on Crime normally allows an employee, intern, or volunteer to maintain reasonable employment at another organization outside the Minnesota Alliance on Crime, subject to the following considerations.
- 2. If outside employment or activities are deemed by the Executive Director or the Board of Directors to interfere or conflict with either job performance at the Minnesota Alliance on Crime or with the philosophy of the Minnesota Alliance on Crime, the employee, intern, or volunteer engaged in outside employment or activity will be asked to make a choice between the outside employment or activity and their employment, internship, or volunteer work with the Minnesota Alliance on Crime. In serious cases, the outside conflict may provide grounds for discipline or dismissal of an employee, intern, or volunteer.
- 3. During the normal course of the employee's regular employment with the Minnesota Alliance on

Crime, any donations and/or honorariums that a Minnesota Alliance on Crime employee, intern, or volunteer receives for speaking engagements, services, workshops, consultations, or other services provided through the Minnesota Alliance on Crime will belong to the Minnesota Alliance on Crime.

4. Any materials developed by an employee, intern, or volunteer of the Minnesota Alliance on Crime for use in the normal course of the employee's, intern's, or volunteer's regular work with the Minnesota Alliance on Crime shall belong to the Minnesota Alliance on Crime. Any such materials cannot be used outside of the normal course of the employee's, intern's, or volunteer's regular work with the Minnesota Alliance on Crime without the express and written consent of the Board of Directors.

Personal Use of MAC Resources

1. The following policies are to ensure that the Minnesota Alliance on Crime complies with all state and federal laws related to nonprofit sales tax exemptions; maximizes the efficiency of processing invoices by avoiding unnecessary financial procedures; and that Minnesota Alliance on Crime resources are used only for authorized business purposes.
2. Minnesota Alliance on Crime business accounts may not be used for personal purchases (e.g. Sam's Club, Office Max, Office Depot, etc.)
3. Minnesota Alliance on Crime letterhead may not be used for personal business under any circumstances.

Technology Policy

1. Introduction

- a. The computers, laptops, and computer network at the Minnesota Alliance on Crime are essential tools needed in the administration and programming of the organization and every effort will be made to ensure that the technology is used appropriately to avoid computer viruses or other problems that could interfere with organizational business.

2. Email

- a. The email system belongs to the Minnesota Alliance on Crime. As a rule, employees should use the email system for business purposes only. Personal use of the e-mail system should be kept to a minimum.
- b. In the event that employees leave and/or receive email messages of a personal nature on the Minnesota Alliance on Crime's email system, employees are on notice that, for any legitimate business purpose, the Executive Director or her designee and other persons specifically designated by the Executive Director or her designee, reserve the right to access and disclose messages contained on and saved in the Minnesota Alliance on Crime's email system.
- c. Email messages also may be monitored to the extent necessary to ensure compliance with Minnesota Alliance on Crime policies.
 - i. Employees have no legitimate expectation of privacy in the Minnesota Alliance on Crime's email system.
 - ii. The use of personal identification numbers (PIN numbers) or passwords by an employee to access the email system does not preclude the Minnesota Alliance on Crime from accessing email messages contained on and saved in the email system.
 - iii. Unauthorized use of encryption technology to block access to any message is strictly

prohibited and is grounds for immediate termination.

- d. Employees should use the same care in drafting emails as they would for any other written communication. Employees should not write in an email anything that they would not commit to a written memorandum or repeat in an open meeting.
- e. The display or transmission of sexually explicit or pornographic images, messages, or cartoons, or any transmission or use of email communications that contain ethnic slurs, racial epithets, or anything that may be construed as harassing, threatening, or disparaging of others based on their gender, race, national origin, sex, sexual orientation, age, disability, religion, political beliefs, or any other protected class status, is strictly prohibited.
- f. Employees also are prohibited from using the Minnesota Alliance on Crime's email system for other unlawful, unethical, defamatory, or harmful activities.
- g. Employees should delete all unnecessary emails.
 - i. Employees should remember, however, that deleting an email does not necessarily destroy it, but merely marks it to be written over at a later date.
 - ii. The Minnesota Alliance on Crime also reserves the right to purge the email system on a routine basis, as part of the standard document retention policy.
- h. Without the express direction of the Minnesota Alliance on Crime's Executive Director or her designee to do so, an employee should not attempt to gain access to another employee's email messages or to send messages from another employee's terminal without the latter's permission. Violations of any portion of this policy will result in appropriate disciplinary action, up to and including discharge.

3. Computer System and Internet

- a. The computer system belongs to the Minnesota Alliance on Crime. As a general rule, employees should use the computer system for business purposes only. Personal use of the computer system, including internet access, should be kept to a minimum.
- b. The Minnesota Alliance on Crime's Executive Director or her designee and other persons specifically designated by the Executive Director or her designee, reserve the right to access and disclose documents, internet logs, programs, and other files and information contained on and saved in the Minnesota Alliance on Crime's computer system. Such access and disclosure may be conducted for any legitimate business purpose.
- c. Employee use of the computer system also may be monitored to the extent necessary to ensure compliance with Minnesota Alliance on Crime policies.
- d. Employees of the Minnesota Alliance on Crime have no legitimate expectation of privacy in the computer system.
 - i. The use of personal identification numbers (PIN numbers) or passwords by the employee to access the computer system or to gain internet access does not preclude the Minnesota Alliance on Crime from accessing documents, programs, internet logs, and files contained on in the Minnesota Alliance on Crime's computer system.
 - ii. Unauthorized use of encryption technology to block access to any documents, programs, internet logs, or files is strictly prohibited and is grounds for immediate termination.

- e. The creation, display, transmission, receipts, or storage of sexually explicit or pornographic messages, images, videos, or cartoons, or any documents, programs, or files that contain ethnic slurs, racial epithets, or anything that may be construed as harassing, threatening, or disparaging of others based on their race, national origin, sex, sexual orientation, age, disability, religion, political beliefs, or any other protected class status, is strictly prohibited.
- f. Employees also are prohibited from using the Minnesota Alliance on Crime's computer system and/or the internet for any unlawful, unethical, defamatory, or harmful activities.
- g. Employees should not use and/or install their personal computer games, financial software, or other programs on the Minnesota Alliance on Crime's computer system.
- h. Employees are further prohibited from disseminating, copying, or printing any copyrighted materials, including, but not limited to software programs.
- i. Before downloading or installing any software or electronic files whatsoever, employees must implement virus protection measures approved by the Minnesota Alliance on Crime.
- j. Without the express direction of the Executive Director or her designee, no employee should attempt to gain access to another employee's documents, programs, or files without the latter's permission.
- k. Employees have a responsibility to use their internet access in an informed and responsible way, conforming to network etiquette, customs, common sense, and courtesies.
- l. Violations of any portion of this policy will result in appropriate disciplinary action, up to and including discharge.

4. Text Messaging

- a. No employee shall email or text message while operating a motor vehicle. Engaging in electronic messaging while operating a motor vehicle may result in disciplinary action.

Disciplinary Policies

1. It is the policy of the Board of Directors to administer preventative and progressive disciplinary action for all employees, interns, or volunteers.
2. **Progressive Discipline:** Elements of progressive disciplinary action include:
 - a. Verbal reprimand
 - i. A verbal reprimand shall consist of an informal discussion between the Executive Director or Executive Committee and the employee, intern, or volunteer about a violation of these Human Resources Policies.
 - ii. The verbal reprimand shall be documented in the employee's, intern's, or volunteer's file and shall include the signature of the employee, intern, or volunteer.
 - b. Written reprimand
 - i. A written reprimand shall consist of a formal written statement to the employee, intern, or volunteer that describes the violation of the Human Resources Policies, refers to previous reprimands, states the desired goals or outcomes of this reprimand, and outlines the subsequent disciplinary action for the employee, intern, or volunteer.

should the violation continue.

- ii. The employee, intern, or volunteer shall sign the original written reprimand. The original signed written reprimand shall be placed in the employee's, intern's, or volunteer's personnel file, and the employee, intern, or volunteer shall receive a copy of the written reprimand.
- iii. If the employee, intern or volunteer refuses to sign the written reprimand, the refusal shall be documented and dated.

c. **Suspension**

- i. A suspension shall consist of an involuntary, compulsory, and temporary absence of an employee, intern, or volunteer from their normal work at the Minnesota Alliance on Crime.
- ii. Prior to any suspension, or as soon as possible following any serious employee infraction requiring immediate action by the Board of Directors, the employee, intern, or volunteer shall receive a written statement from the Executive Director or the Board of Directors indicating the reasons for the employee's, intern's, or volunteer's suspension, the length of any suspension period, and an outline of further disciplinary action the Board of Directors will take should the cited violation persist.
- iii. The employee, intern, or volunteer shall sign the original written statement. The original signed written statement shall be placed in the employee's, intern's, or volunteer's personnel file, and the employee, intern, or volunteer shall receive a copy of the written statement.
- iv. The maximum period of any suspension shall be 10 working days.
- v. The employee's, intern's, or volunteer's position shall be held open pending the employee's, intern's, or volunteer's return to work. An employee or intern shall not receive any compensation for any missed working days during the period of the employee's or intern's suspension.

3. Employment Termination:

- a. The following violations provide grounds for an employee's, intern's, or volunteer's dismissal from work for the Minnesota Alliance on Crime. These grounds provide only examples, and are neither entirely inclusive nor entirely exclusive:
 - i. Failure to meet the written conditions of a probationary period.
 - ii. Persistent failure to meet the requirements of the job.
 - iii. Outside employment or activities that are deemed by the Executive Director or the Board of Directors to interfere or conflict with either job performance at the Minnesota Alliance on Crime or the philosophy of the Minnesota Alliance on Crime.
 - iv. Unauthorized absence from work.
 - v. Willfully sharing confidential information obtained through the Minnesota Alliance on Crime in an inappropriate or illegal manner.
 - vi. Willful and persistent tardiness.

- vii. Willful refusal to adhere to the policies, procedures, and practices of the Minnesota Alliance on Crime.
 - viii. Theft or embezzlement.
 - ix. Other criminal activity.
- b. A decision to dismiss an employee, intern, or volunteer shall be made by a majority of the Board of Directors.
 - i. It is understood that there may be circumstances when the disciplinary procedure outlined above is not possible or prudent.
 - ii. In such cases, immediate dismissal may occur by the Executive Director, for subsequent review by the Board of Directors.
- c. An employee or intern may request a formal review of their dismissal by filing a formal request to review their dismissal, including the disputed grounds for their dismissal, within 30 days of the employee's or intern's dismissal.

Layoffs

1. When termination of an employee's employment at the Minnesota Alliance on Crime is due to restructuring of a program or project or temporary lack of resources, seniority and performance will be considered by the Board of Directors in reaching any decision to lay off Minnesota Alliance on Crime employees.
2. It will be the responsibility of the President of the Board of Directors to provide a written notice of layoff to all affected employees two weeks in advance of any layoff, if possible. This notice will make clear that this termination is a layoff and not a dismissal.

Operations Policies

Ethics

It is the policy of the Minnesota Alliance on Crime that its board members and staff (employees, interns, and volunteers) uphold the highest standards of ethical, professional behavior. To that end, the Minnesota Alliance on Crime board members and staff shall:

1. Hold paramount the safety, health, and welfare of the public in the performance of their professional duties.
2. Act in such a manner as to uphold and enhance the personal and professional honor, integrity, and dignity of the Minnesota Alliance on Crime.
3. Treat all persons with respect and consideration and without regard to gender, race, color, religion, sexual orientation, political affiliation, marital status, place of residence, disability, financial status, age, or other consideration prohibited by law.
4. Engage in carrying out the Minnesota Alliance on Crime's mission in a professional manner.
5. Collaborate with and support other professionals to carry out the Minnesota Alliance on Crime mission.
6. Build professional reputations on the merit of services provided and refrain from competing unfairly with others.
7. Recognize that the chief function of the Minnesota Alliance on Crime is to serve the best interests of its constituency.
8. Keep up to date on emerging issues involving the Minnesota Alliance on Crime.
9. Conduct themselves with professional competence, fairness, impartiality, efficiency, and effectiveness.
10. Respect the structure and responsibilities of the Board of Directors, provide the Board of Directors with accurate facts and sound advice, and uphold and implement policies adopted by the Board of Directors.
11. Keep the community informed about issues affecting the community.
12. Provide positive leadership through open communication, creativity, dedication and compassion.
13. Exercise any discretionary authority in accord with lawfully carrying out the mission of the Minnesota Alliance on Crime.
14. Serve each other and the community with respect, concern, courtesy, and responsiveness.
15. Demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all activities in order to inspire confidence and trust in such activities.
16. Avoid any interest or activity that is in conflict with any official duty at the Minnesota Alliance on Crime.
17. Respect and protect privileged and confidential information.
18. Encourage the professional development of others.

19. Strive for personal and professional excellence individually and as a team.

Conflicts of Interest and Disclosure of Certain Interests

1. Introduction

- a. This conflict of interest policy is designed to help board members, employees, interns, and volunteers of the Minnesota Alliance on Crime identify situations that present potential conflicts of interest in their service to the Minnesota Alliance on Crime.
- b. This policy is intended to provide the Minnesota Alliance on Crime with a procedure which, if observed, will allow an action taken by a board member or employee who has a conflict of interest to remain a valid and binding action for the Minnesota Alliance on Crime.
- c. This policy is further intended to comply with the procedure provided for in Minnesota Statutes Section 317A.255, governing conflicts of interest for directors of nonprofit Minnesota Alliance on Crime.
- d. In the event there is an inconsistency between the requirements and procedures provided for herein and those provided for in section 317A.255, the statutes shall control.

2. Definitions

- a. A Conflict of Interest is any circumstance described in Part 3 of this Policy.
- b. A Responsible Person is any person serving as the Executive Director, employee, intern, volunteer, or member of the Board of Directors of the Minnesota Alliance on Crime.
- c. A Family Member is a spouse, domestic partner, parent, child or spouse of a child, brother sister, or spouse of a brother or sister, of a Responsible Person.
- d. A Material Financial Interest is an entity is a financial interest of any kind, which, in view of all the circumstances is substantial enough that it would, or reasonably could, affect a Responsible Person's or Family Member's judgment with respect to transactions to which the entity is a party. This includes all forms of compensation.
- e. A Contract or Transaction is any agreement or relationship involving the sale or purchase of goods, services, or rights of any kind, the providing or receipt of a loan or grant, the establishment of any other type of pecuniary relationship, or review of charitable organization by the Minnesota Alliance on Crime. The making of a gift to the Minnesota Alliance on Crime is not a Contract or Transaction.

3. **Conflict of Interest Defined:** For purposes of this policy, the following circumstances shall be deemed to create a Conflict of Interest:

- a. Outside Interests
 - i. A Contract or Transaction entered into between the Minnesota Alliance on Crime and a Responsible Person or Family Member.
 - ii. A Contract or Transaction entered into between the Minnesota Alliance on Crime and an entity in which a Responsible Person or Family Member has a Material Financial Interest or of which such person is a director, officer, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator or other legal representative.

b. Outside Activities

- i. A Responsible Person competing with the Minnesota Alliance on Crime in the rendering of services or in any other Contract or Transaction with a third party.
 - ii. A Responsible Person having a Material Financial Interest in; or serving as a director, officer, employee, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator or other legal representative of, or consultant to; an entity or individual that competes with the Minnesota Alliance on Crime in the provision of services or in any other Contract or Transaction with a third party.
- c. Gifts, Gratuities, and Entertainment: A Responsible Person accepting gifts, entertainment or other favors from any individual or entity that:
- i. Does or is seeking to do business with, or is a competitor of the Minnesota Alliance Crime;
 - ii. Has received, is receiving or is seeking to receive a loan or grant, or to secure other financial commitments from the Minnesota Alliance on Crime;
 - iii. Is a charitable organization operating in Minnesota; and/or
 - iv. Creates circumstances where it might be inferred that such action was intended to influence or possibly would influence the Responsible Person in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment of nominal or insignificant value which are not related to any particular transaction or activity of the Minnesota Alliance on Crime.

4. Procedures

- a. Prior to action taken by the Board of Directors or Executive Committee on a contract or transaction involving a conflict of interest, a board member or committee member having a conflict of interest and who is in attendance at the meeting shall disclose all facts material to the conflict of interest. Such disclosure shall be reflected in the minutes of the meeting.
- b. A director or committee member who plans not to attend a meeting at which he or she has reason to believe the Board of Directors or Executive Committee will act on a matter in which the person has a conflict of interest, shall disclose to the chair of the meeting all facts material to the conflict of interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
- c. A person who has a conflict of interest shall not participate in or be permitted to hear the Board of Directors' or Executive Committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.
- d. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote.
 - i. The person having a conflict of interest may not vote on the contract or transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot.

- ii. Such person's ineligibility to vote shall be reflected in the minutes of the meeting.
- e. Responsible Persons who are not members of the Board of Directors of the Minnesota Alliance on Crime, or who have a conflict of interest with respect to a contract or transaction that is not the subject of action taken by the Board of Directors or Executive Committee, shall disclose to the Board President or the President's designee any conflict of interest that such Responsible Person has with respect to a contract or transaction.
 - i. Such disclosure shall be made as soon as the conflict of interest is known to the Responsible Person. The Responsible Person shall refrain from any action that may affect the Minnesota Alliance on Crime's participation in such contract or transaction.
 - ii. In the event it is not entirely clear that a conflict of interest exists, the individual with the potential conflict shall disclose the circumstances to the Board President or the President's designee, who shall determine whether there exists a conflict of interest that is subject to this policy.

5. Confidentiality

- a. Each Responsible Person shall exercise care not to otherwise publicly disclose confidential information acquired in connection with an inquiry into any real or potential Conflict of Interest.
- b. Furthermore, each Responsible Person shall not disclose or use confidential information relating to the business of the Minnesota Alliance on Crime for the personal profit or advantage of the Responsible Person or a Family Member.

6. Review of Policy

- a. Each new Responsible Person shall be required to review a copy of this policy and to acknowledge in writing that he or she has done so.
- b. Each Responsible Person shall annually complete a disclosure form identifying any relationships, positions, or circumstances in which the Responsible Person is involved that he or she believes could contribute to a potential Conflict of Interest.
 - i. Such relationships, positions or circumstances might include service as a director of or consultant to a nonprofit organization, or ownership of a business that might provide goods or services to the Minnesota Alliance on Crime. Any such information regarding business interests of a Responsible Person or Family Member shall be treated as confidential.
 - ii. Such information shall be made generally available only to the President, the Executive Director, and any committee appointed to address a conflict of interest, except to the extent additional disclosure is necessary in connection with the implementation of this policy.
- c. This policy shall be reviewed annually by each member of the Board of Directors. Any changes to the policy shall be communicated immediately to all Responsible Persons.

Gift Acceptance

The Minnesota Alliance on Crime actively solicits gifts and grants to further the mission of the organization. There is a potential that the acceptance of certain gifts could compromise the ability of the organization to accomplish its goals or could jeopardize its tax-exempt status. Therefore, the following gift acceptance policy applies to all board members, employees, interns, or volunteers of the Minnesota Alliance on Crime.

1. Acceptance

- a. The Minnesota Alliance on Crime will pursue gifts and grants that will further the Minnesota Alliance on Crime's mission, goals, and objectives. The primary consideration in the pursuit of gifts and grants is how the gifts and grants will benefit the Minnesota Alliance on Crime in the most ethical and unencumbered manner.
- b. The Executive Director and the Board of Directors of the Minnesota Alliance on Crime have the authority to solicit and/or accept gifts on behalf of the Minnesota Alliance on Crime.
- c. Unrestricted, outright gifts of cash, check, credit card, and publicly traded securities do not require approval.
- d. Gifts will only be accepted where there is charitable intent on the part of the donor.
 - i. The Minnesota Alliance on Crime will not accept gifts that are overly restrictive in purpose.
 - ii. The most desirable gifts are those with the least restrictions, as unrestricted funds allow the Minnesota Alliance on Crime to address its most pressing needs.

2. Refusal of Gifts

- a. The Minnesota Alliance on Crime reserves the right to refuse gifts that do not further the mission of the Minnesota Alliance on Crime or the long-range financial viability of the Minnesota Alliance on Crime.
- b. The Minnesota Alliance on Crime further reserves the right to determine how a gift will be credited and/or recognized.
- c. Unless the board grants a specific exception, the Minnesota Alliance on Crime will not accept any gifts that:
 - i. Contain a condition that requires any action on the part of the Minnesota Alliance on Crime that is unacceptable to the Board of Directors;
 - ii. Contain a condition that the proceeds will be spent by the Minnesota Alliance on Crime for the personal benefit of a named individual or individuals;
 - iii. Require the Minnesota Alliance on Crime to employ a specified person now or at a future date;
 - iv. Inhibit the Minnesota Alliance on Crime from seeking gifts from other donors;
 - v. Expose the organization to adverse publicity, litigation, or other civil or criminal liability;
 - vi. Require undue expenditures, or additional responsibilities of the Minnesota Alliance on Crime because of the gift's source, conditions, or purpose;

- vii. Involve unlawful discrimination based upon race, religion, gender, sexual orientation, age, national origin, color, disability, or any other basis prohibited by federal, state, and local laws.
- d. The Minnesota Alliance on Crime does not accept any gifts requiring annuity payments that will need to be guaranteed by the Minnesota Alliance on Crime.

3. Gifts of Property

- a. Any gifts of real estate or gifts of other property valued at \$5,000 or more must be approved by the Board of Directors (or designated committee) of the Minnesota Alliance on Crime.
- b. Donors are responsible for obtaining their own appraisals for tax purposes of real property or tangible or intangible personal property given to Minnesota Alliance on Crime. Donors are further responsible for any fees or other expenses related to such appraisals.
- c. The Minnesota Alliance on Crime retains the right to obtain its own qualified appraisals, at its own expense, of real property or tangible or intangible personal property being offered to the Minnesota Alliance on Crime as a gift.
- d. Property encumbered by a mortgage or other indebtedness cannot normally be accepted as a gift by the Minnesota Alliance on Crime unless the donor agrees to assume all property costs until the property is liquidated. Exceptions to this guideline can be made when the value of the property exceeds the anticipated mortgage or indebtedness, or will produce income, or will be used by the Minnesota Alliance on Crime in its programs.
- e. The Minnesota Alliance on Crime will acknowledge receipt of gifts of tangible personal or real property in accordance with federal tax law. In doing so, the Minnesota Alliance on Crime designee will sign any IRS form or other documents necessary for the donor to obtain a tax deduction for such gifts, so long as such acknowledgment does not require that the Minnesota Alliance on Crime perform a valuation of the gift.
- f. Noncash gifts will be accepted only when it is reasonably expected they can be converted into cash within a reasonable period, or when the Minnesota Alliance on Crime can utilize the noncash gift in its operations.
 - i. One year shall generally be considered a reasonable period for conversion of a noncash gift to cash.
 - ii. All noncash gifts to the Minnesota Alliance on Crime will be sold at the discretion of the Minnesota Alliance on Crime, whose express policy will be to convert the property to cash at the earliest opportunity, keeping in mind current market conditions and the potential use of the property to further the mission of the Minnesota Alliance on Crime.
- g. All gifts of life insurance must comply with applicable state insurance regulations, including insurable interest clauses.

4. Gifts of Securities

- a. Gifts of securities shall be received in an investment account maintained at an SEC accredited financial or brokerage institution, as determined by the Finance Committee of the Board of Directors.
- b. Gifts of securities will be acknowledged to the donor at the value received into the investment

account, as of the day the gift of securities is received.

- c. All securities will be sold immediately after the Minnesota Alliance on Crime has knowledge of receipt of those securities into the investment account.

5. Professional Advice

- a. Prospective donors should be strongly encouraged in all cases to consult with their own independent legal and/or tax advisors about proposed gifts, including tax and estate planning implications of those gifts. No representative of the Minnesota Alliance on Crime shall provide legal or tax advice to any donor or prospective donor.
- b. Upon request, representatives of the Minnesota Alliance on Crime may provide sample bequest language for restricted and unrestricted gifts to the donor, in order to ensure that a bequest is properly designated.
- c. The Minnesota Alliance on Crime may also provide, upon request, IRS- approved prototype trust agreements for review and consideration by the donor and his or her advisors. The sample nature of such language or agreements shall be clearly stated on all documents given to donors, and donors shall be advised that consultation with their own legal advisors is essential prior to use of such standard language or agreements.

6. Confidentiality

- a. All information about donors and prospective donors, including but not limited to their names, the names of their beneficiaries, the nature and amounts of their gifts, and the sizes of their estates will be kept confidential by the Minnesota Alliance on Crime and its representatives, unless the donor grants permission to release such information.
- b. All requests by donors for anonymity will be honored, except to the extent that the Minnesota Alliance on Crime is required by law to disclose the identity of donors.

7. Authority

- a. The Board of Directors President or their designee is authorized to enter into planned gift agreements on behalf of the Minnesota Alliance on Crime. The Board President or his or her designee is further authorized to execute any and all documents necessary or appropriate to consummate such agreements.

8. Revision or Amendment

- a. Upon recommendation from the Fundraising Committee or the Finance Committee, these gift acceptance policies may be revised or amended by the Board of Directors.

Whistleblower Policy

1. General

- a. The Minnesota Alliance on Crime's Personnel Policies requires the Executive Director, employees, interns, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.
- b. As employees, interns, volunteers, and representatives of the Minnesota Alliance on Crime, we must practice honesty and integrity in fulfilling our responsibilities while complying with all applicable laws and regulations.

2. Reporting Responsibility

- a. It is the responsibility of the Executive Director, employees, interns, and volunteers to comply with the Minnesota Alliance on Crime's Personnel Policies and report violations or suspected violations in accordance with this Whistleblower Policy.

3. No Retaliation

- a. No director, employee, intern, or volunteer who in good faith reports a violation of the Minnesota Alliance on Crime's Personnel Policies shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.
- b. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Minnesota Alliance on Crime prior to seeking resolution outside the organization.

4. Reporting Violations

- a. The Minnesota Alliance on Crime's Personnel Policies suggests that employees, interns, and volunteers share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's, interns, or volunteer's supervisor is in the best position to address an area of concern.
- b. However, if the employee, intern, or volunteer is not comfortable speaking with a supervisor or are not satisfied with a supervisor's response, the employee, intern, or volunteer is encouraged to speak with the Executive Director or anyone on the Board of Directors.
- c. Supervisors and managers are required to report suspected violations of the Personnel Policies to the Minnesota Alliance on Crime's Compliance Officer.
 - i. The Compliance Officer has specific and exclusive responsibility to investigate all reported violations.
 - ii. For suspected fraud, or if uncomfortable approaching a supervisor, an employee, intern, or volunteer should contact the Minnesota Alliance on Crime's Compliance Officer directly.

5. Compliance Officer

- a. The Minnesota Alliance on Crime's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of these Personnel Policies and, at his/her discretion, shall advise the Executive Director and/or the Executive Committee.
- b. The Compliance Officer has direct access to the Executive Committee of the Board of Directors and is required to report to the Executive Committee at least annually on compliance activity.
- c. The Minnesota Alliance on Crime's Compliance Officer is the President of the Board of Directors.

6. Accounting and Auditing Matters

- a. The Executive Committee of the Board of Directors shall respond to all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the committee until the matter is resolved.

7. Acting in Good Faith

- a. Anyone filing a complaint concerning a violation or suspected violation of the Personnel Policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Personnel Policies.
- b. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

8. Confidentiality

- a. Violations or suspected violations of the Personnel Policies may be submitted on a confidential basis by the complainant or may be submitted anonymously.
- b. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

9. Handling of Reported Violations

- a. The Compliance Officer will notify the sender of any complaint and acknowledge receipt of the reported violation or suspected violation within five business days.
- b. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Records Retention

The purpose of this records/document retention policy is for the Minnesota Alliance on Crime to enhance compliance with Sarbanes-Oxley Act and to promote the proper treatment of corporate records of the Minnesota Alliance on Crime.

1. Retention Schedule:

File Category	Item	Retention Period
Corporate Records	<i>Bylaws and Articles of Incorporation</i>	Permanent
	<i>Corporate resolutions</i>	Permanent
	<i>Board and committee meeting agendas and minutes</i>	Permanent
	<i>Conflict-of-interest disclosure forms</i>	4 years
	<i>Mission Statements</i>	Permanent
	<i>Strategic Plans</i>	Permanent
Finance and Administration	<i>Financial statements (audited)</i>	Permanent
	<i>Auditor management letters</i>	7 years
	<i>Payroll records</i>	7 years
	<i>Check register and checks</i>	7 years
	<i>Bank deposits and statements</i>	7 years
	<i>Chart of accounts</i>	7 years

	<i>General ledgers and journals (includes bank reconciliations)</i>	7 years
	<i>Investment performance reports</i>	7 years
	<i>Equipment files and maintenance records</i>	7 years after disposition
	<i>Contracts and agreements</i>	7 years after all obligations end
	<i>Correspondence — general</i>	3 years
	<i>Donations</i>	7 years
	<i>Grants- Unfunded</i>	1 year
	<i>Grants- Funded</i>	7 years after all obligations end
	<i>Internal Audit Reports</i>	3 years
	<i>Press Release and Publicly Filed Documents</i>	Permanent
Insurance	<i>Policies — occurrence type</i>	Permanent
Records	<i>Policies — claims-made type</i>	Permanent
	<i>Accident reports</i>	7 years
	<i>Safety (OSHA) reports</i>	7 years
	<i>Claims (after settlement)</i>	7 years
	<i>Group disability records</i>	7 years after end of benefits
Real Estate	<i>Deeds</i>	Permanent
	<i>Leases (expired)</i>	7 years after all obligations
	<i>Mortgages, security agreements</i>	7 years after all obligations
Tax	<i>IRS exemption determination and related correspondence</i>	Permanent
	<i>IRS Form 990s</i>	Permanent
	<i>IRS Form 1023 (Application for Tax Exemption)</i>	Permanent
	<i>IRS Form 5768 (“501H Election”)</i>	Permanent
	<i>Charitable Organizations Registration Statements (filed with Minnesota Attorney General)</i>	7 years
Human Resources	<i>Employee personnel files</i>	7 years after employment ends
	<i>Retirement plan benefits (plan descriptions, plan documents)</i>	Permanent

	<i>Employee handbooks and training materials</i>	Permanent
	<i>Workers comp claims (after settlement)</i>	7 years
	<i>Employee orientation and training materials</i>	7 years after use ends
	<i>Employment applications</i>	3 years
	<i>IRS Form I-9 (store separate from personnel file)</i>	Greater of 1 year after end of service, or three years
	<i>Withholding tax statements</i>	7 years
	<i>Timecards</i>	3 years
	<i>Employee Discrimination Reports</i>	Permanent
Technology	<i>Software licenses and support agreements</i>	7 years after all obligations

2. Electronic Documents and Records

- a. Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time.
- b. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

3. Emergency Planning

- a. The Minnesota Alliance on Crime’s records will be stored in a safe, secure, and accessible manner.
- b. Documents and financial files that are essential to keeping the Minnesota Alliance on Crime operating in an emergency will be duplicated or backed up at least every week and maintained off- site.

4. Document Destruction

- a. The Executive Director is responsible for the ongoing process of identifying its records, which have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.
- b. The organization will review its documents on file once per year, in the first quarter of the year, and will destroy records and documents that have surpassed their retention period.
- c. Document destruction will be suspended immediately, upon any indication of an official government investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the official government investigation or the resolution of the imminent or filed lawsuit.

5. Compliance

- a. Failure on the part of employees to follow this policy can result in possible civil and criminal

sanctions against the Minnesota Alliance on Crime and its employees and possible disciplinary action against responsible individuals.

- b. The Executive Director and Board President will periodically review these procedures with legal counsel or a certified public accountant to ensure that they are in compliance with new or revised regulations.

Policy for Board of Directors' Approval of IRS Form 990

1. It is the Minnesota Alliance on Crime's policy that the Minnesota Alliance on Crime's Board of Directors review the IRS Form 990 that is filed on the organizations behalf before it is filed with the IRS.
2. A Board resolution is required for the Form 990 to be filed.
3. The means of delivery shall be via email to each director's email address.

Confidentiality Policy

1. Respecting the privacy of the donors, members, board, staff, interns, and volunteers of the Minnesota Alliance on Crime (MAC) is of primary value.
 - a. Personal and financial information is confidential and should not be disclosed or discussed with anyone without permission or authorization from the executive director.
 - b. Care shall also be taken to ensure that unauthorized individuals do not overhear any discussion of confidential information and that documents containing confidential information are not left in the open or inadvertently shared.
 - c. Employees, interns, volunteers and board members of MAC may be exposed to information which is confidential and/or privileged and proprietary in nature.
 - d. It is the policy of MAC that such information must be kept confidential both during and after employment or volunteer service.
2. Staff, interns, and volunteers, including board members, are expected to return materials containing privileged or confidential information at the time of separation from employment or expiration of service.
3. Unauthorized disclosure of confidential or privileged information is a serious violation of this policy and will subject the person(s) who made the unauthorized disclosure to appropriate discipline, including removal/termination.

Media Policy

1. Talking to the Media

- a. The Minnesota Alliance on Crime benefits from positive, informative coverage in the media. However, we need caution and consistency in how we communicate regarding our coalition.
- b. Any initial contact with the media is strictly reserved to the executive director or another person designated by the executive director as a media spokesperson.
- c. This policy includes, but is not limited to, interviews and statements to newspapers, magazines, books, radio, television, internet sites, web broadcasts, and press conferences.

2. When the Media Contacts the Minnesota Alliance on Crime

- a. If a member of the media contacts a Minnesota Alliance on Crime staff member, board member,

volunteer, or intern, the reporter must be referred at all times to the Executive Director. Do not give comment to the reporter.

- b. If the Executive Director is unavailable, media inquiries will go to the Training and Engagement Program Manager.
- c. The Executive Director will screen all media contacts and determine who from the Minnesota Alliance on Crime is the best fit to speak to the media. Reporters may be referred to member programs or partners in some cases.
- d. The Executive Director and/or Training and Engagement Program Manager will work with the designated speaker on talking points for the media.
- e. Any Minnesota Alliance on Crime staff member or representative answering a call from the media is expected to be courteous, professional, and respectful of the rights of those we serve and one another.

3. Survivors and the Media

- a. The Minnesota Alliance on Crime is aware that people who survive crime victimization are often exploited by the media. Rarely do reporters take the time to report on the complexity of the issue. The Minnesota Alliance on Crime protects victims/survivors from this kind of exploitation.
- b. If a reporter wishes to interview a victim/survivor, the Executive Director will refer the reporter to a member program that provides direct service to victims.

Social Media Policy

- 1. This policy includes, but is not limited to, social media platforms such as Facebook, Twitter, Instagram, LinkedIn, Snapchat, YouTube, and Tumblr.
- 2. The Minnesota Alliance on Crime respects the right of its employees, board members, volunteers, and interns to use social media during their personal time.
- 3. Minnesota Alliance on Crime employees, board members, volunteers, and interns using social media must adhere to the following guidelines:
 - a. Be aware of the effect your actions on social media may have on your image, as well as the Minnesota Alliance on Crime's image. The information that you post or publish using social media may be public information for a long time.
 - b. Be aware that Minnesota Alliance on Crime staff and/or board members may observe content and information you make public through social media.
 - c. Make it clear that any views expressed on social media about Minnesota Alliance on Crime and/or its members or partners are yours alone and do not necessarily reflect the views of the Minnesota Alliance on Crime. Use a disclaimer such as: "The postings here are my own and do not represent the Minnesota Alliance on Crime's positions, strategies, or opinions."
 - d. Although this is not an exclusive list, some specific examples of prohibited social media conduct include posting commentary, content, and/or images about the Minnesota Alliance on Crime or its members or partners that are defamatory, pornographic, harassing, libelous, or that can create a hostile work environment.
 - e. Do not disclose confidential or proprietary information about the Minnesota Alliance on

Crime or other organizations, including Minnesota Alliance on Crime member programs. If you have questions about what is considered confidential or proprietary, please consult the Executive Director.

- f. Post respectfully about the Minnesota Alliance on Crime, its employees, board members, volunteers/interns, partners, or others. Do not use social media to harass, bully, and/or intimidate any of the above.
- g. Add value. Share your expertise of the Minnesota Alliance on Crime's mission and work, and encourage support of the Minnesota Alliance on Crime's initiatives.
- h. The Minnesota Alliance on Crime current social media presence is on Facebook. Posting to the Minnesota Alliance on Crime Facebook account on behalf of the organization is limited to designated staff members.
- i. All social media concerns or questions should be directed to the Executive Director.
- j. Violation of any of the above policies may result in disciplinary action or termination.

Financial Policies

System of Solid Financial Management

MAC has a functioning, responsible Board of Directors	<ul style="list-style-type: none"> ✓ Board meets monthly on a schedule established by the by-laws. ✓ Members are independent: not employees or contractors of the organization. ✓ There are 5 to 15 Board members. ✓ Minutes show that the Board regularly receives and approves income and expense statements. ✓ Minutes show that the Board annually approves the budget, including employee pay salaries and rates.
The MAC bookkeeping system includes the following:	<ul style="list-style-type: none"> ✓ A cash receipts journal (funds are recorded in this the day they come in). ✓ A cash disbursement journal (to record any cash paid out) is maintained. ✓ A general ledger which records all agency financial activity is kept. ✓ Income and expense statements produced monthly will include both period and year to date income and expenses by funding source. ✓ Checking and any other accounts are balanced with bank statements monthly.
MAC bookkeeping duties are segregated so that more than one person is involved	<ul style="list-style-type: none"> ✓ The person who records the receipts will not be the same as the person who makes deposits. ✓ The person who authorizes purchases or approves payments will not be the same person who actually makes the payments. ✓ Any check written will have two authorized signatures. ✓ No person will ever sign a check made out to her/himself.
MAC payroll records are properly maintained	<ul style="list-style-type: none"> ✓ Timesheets are kept in ink, indicating hours allotted to the different activities. ✓ Time sheets (and expense reimbursement requests) are signed by the executive director. The executive director's time sheets (and reimbursement requests are signed by a Board member.) ✓ Wage and hour laws (the Fair Labor Standards Act) are posted and followed.
MAC bills are supported with documentation and approved	<ul style="list-style-type: none"> ✓ Supporting documents (e.g. invoices) will be initialed and dated in order to authorize payment. ✓ Receipts and other supporting documents (including payroll records) will identify program and funding source, or the breakdown between two or more programs/sources. ✓ An orderly filing system is established that will be clear to an auditor or another third party.
All MAC revenues and expenditures are segregated by program, and by source	<ul style="list-style-type: none"> ✓ Funds coming into and out of each organizational program, and from each funding source (State, VOCA, and private) will be easily identifiable through receipts and disbursements journals, payroll records, and all other records (including income and expense statements approved by the Board).

MAC grant agreements, financial reports, and book keeping records all agree	✓ Amounts charged to grants are according to grant agreements (or pre-approved budget amendments) and will be supported by matching agency records.
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Financial Reports

1. Policy

- a. Financial reports to the Board of Directors and the Board Treasurer must be submitted by the executive director on a monthly basis.

2. Procedure

- c. Organizational financial reports will be produced after all the program financial reports have been approved, billings sent out, program reports (such as quarterly) done, etc. Also, the checking account will be reconciled, prepaid activity will be reconciled, and other review work will be done as relevant for that period.
- d. Monthly financial statements will be provided to the Treasurer for review and for distribution and approval at each regular meeting of the Board of Directors. These statements will include: a balance sheet, an income and expense statement reporting the period's actual revenue and expenses.

Cash Contributions

1. Definition

- a. A contribution is a transfer of cash or other asset to the Minnesota Alliance on Crime without receiving something of value in return.
- b. Contributions can be unrestricted, temporarily restricted, or permanently restricted. Restrictions are imposed by the donor for the designation or the use of the funds.

2. Policy

- a. The Minnesota Alliance on Crime will establish guidelines for documenting and acknowledging contributions.
- b. Deposits will be made weekly and at the end of each month. Cash contributions will be deposited on the day received or as soon thereafter as possible.

3. Procedure

- a. Mail will be opened, sorted, and stamped with a date by the Operations Manager (or in their absence, by the Executive Director). The Operations Manager will remove any checks or cash and forward mail unread to the appropriate employee.
- b. The Operations Manager will stamp the back of the checks with "*MAC deposit only*," make a copy of each check and log the receipts for cash contributions and checks into the daily revenue receipt log. The log will include the date of receipt, the check number, the contributor's name, the amount, the purpose, and the account code for each amount.
- c. When checks are not being processed they must be locked in a locked cabinet.

- d. The Operations Manager will prepare the weekly deposit and the executive director will make the deposit.
- e. The Operations Manager will send the contract bookkeeper a copy of the deposit log. The contract bookkeeper will enter the deposit into the software accounting program.
- f. The Operations Manager will prepare a contribution acknowledgement letter for all cash and check contributions to be signed by the executive director. The contribution letters and forms are filed in the contribution files kept by the organization.
- g. The contract bookkeeper will reconcile each bank account at the end of each month, and print out the reconciliation report each time, which can be reviewed by the executive director.
 - i. The Board Treasurer will review reconciliation reports on a regular basis.
 - ii. A signed/initialed reconciliation statement and bank statement will indicate review.

In-Kind Contributions

1. **Definition:** In-kind contributions are services or materials donated to the organization.
2. **Policy:** MAC will establish guidelines for documenting and acknowledging in-kind contributions.
3. **Procedure:**
 - a. Volunteer Service:
 - i. Volunteers and interns will complete a MAC application form and be interviewed by the designated staff person prior to beginning volunteer services.
 - ii. All volunteers and interns will complete and sign timesheets for services provided including day and number of hours.
 - 1) Timesheets will be submitted to the appropriate staff member for approval and forwarded to the Operations Manager.
 - 2) The Operations Manager will prepare and submit a monthly log of volunteer hours to the contract bookkeeper.
 - a. Material Contributions
 - i. The Operations Manager will log all contributions, give a receipt to contributors, and enter contributor information in the donor database.
 - ii. The Operations Manager will prepare and submit a list of contributors to the contract bookkeeper and executive director as contributions are received.
 - iii. The Executive Director shall be responsible for accepting contributions, determining if a donor does not fit with the MAC mission, and executing any donor restrictions on the contribution.
 - iv. The Operations Manager will prepare acknowledgement letters for all material contributions and forward to the executive director for signature.

Cash-Basis Accounting

1. Policy

- a. The Minnesota Alliance on Crime's policy is to prepare financial statements using the cash basis method of accounting, recognizing revenues when cash is received and expenses when cash is disbursed.
- b. Revenue is primarily in the form of membership dues, contributions, and grant reimbursements.
- c. Expenses are to be paid within one week of receiving invoices for goods and services.

2. Procedure

- a. Documents for all accounting transactions will be kept.
- b. Any cash receipts shall be given directly to the Operations Manager along with information on the person who gave the cash and the reason cash was given.
 - i. The Operations Manager will keep all cash receipts locked and secured, shall maintain a list of the receipts, and prepare a deposit.
 - ii. The Executive Director shall deposit all cash receipts as soon as possible after receipt.

Transfer of Funds

1. Debit Account Transfers

- a. The contract bookkeeper and the Executive Director have the authority to transfer up to \$15,000 cash between the checking account and savings account at Bremer Bank.
- b. E-mail notice shall be sent to the Board Treasurer, and the Operations Manager each time a transfer is made.

2. Transfers Outside of Designated Bank

- a. Transferring any funds outside of the current designated bank (Bremer Bank) requires prior approval from the Board of Directors' Executive Committee or the full Board of Directors.

Grants and Pledges

1. **Definition:** Grants and pledges, also called promises to give, are written or oral agreements to contribute to the organization in the future, usually within one to two years.

2. Policy

- a. The Minnesota Alliance on Crime has established guidelines for documenting grants.
- b. Permanently restricted and temporarily restricted funds must be used for the donor-restricted purpose or in the donor-restricted time period.
- c. All restricted funds not used for the restricted purpose are to be returned to the grantor or pledger or permission from the grantor or contributor will be obtained in order to use the restricted funds for other purposes.

3. Procedure

- a. The Operations Manager will open, sort, and date-stamp the mail.
- b. Copies of the letters are made and filed in the grant files.
- c. The contract bookkeeper will determine the program code for each grant with the Executive Director and add that to the forms and spreadsheets.
- d. The contract bookkeeper, Operations Manager, and Executive Director shall determine if the grant or pledge has restrictions.
 - i. Unrestricted, temporarily restricted, and permanently restricted grants and pledges are to be accounted for separately.
 - ii. Categories are to be maintained in separate accounts to ensure the full disclosure of the resources available to the agency.
- e. The contract bookkeeper will use the check copies, the list of checks, and the receipt from the bank to enter the deposit.
- f. The checks and grant or pledge letters will be filed with the deposits.
- g. For all Minnesota Office of Justice Programs (OJP) grants, Financial Status Reports (FSRs) will be prepared by the Operations Manager using monthly and quarterly financial reports prepared by the contract bookkeeper.
 - i. FSRs will be approved by the Executive Director.
 - ii. The Operations Manager will submit the approved FSR and request for payment quarterly.
- h. Past due grants and pledges will be investigated by the Operations Manager if payment is not received within thirty (30) days of receipt date as indicated in award letter.

Expenses

1. Definitions

- a. Purchases are the acquisition of materials or services in exchange for money.
- b. Reimbursements are the compensation to individual employees for expenses incurred for the organization.
- c. Accounts payable are the recognition of the expense and the liability of services and materials received but no payment has been made for the services or materials.

2. Policy

- a. The Minnesota Alliance on Crime will maintain a separation of duties between the approval, processing, and signing of payments.
- b. Proper documentation and proper authorization must accompany vendor payments. An independent check on all payments is to be made in the form of the bank reconciliation.
- c. No petty cash is maintained by the agency.

3. Procedure for Purchases

- a. The Minnesota Alliance on Crime has a corporate debit account with cards in the name of each employee.
- b. With the exception of the debit card in the name of the Executive Director, employee debit cards will be maintained in a locked receptacle by the Operations Manager.
- c. Employees may check out their card for travel or purchases pre-approved by the Executive Director.
- d. Receipts for debit card purchases shall be submitted to the Operations Manager within 5 business days of purchase.

4. Procedure for Reimbursements

- a. Employees will fill out a check request form to request reimbursement for expenses. Each request shall be reviewed by the Operations Manager, approved by the Executive Director, and then given to the contract bookkeeper for payment.
- b. All employee travel must be pre-approved by the Executive Director.
- c. The agency does not provide per diem for travel expenses but does reimburse for actual expenses that fall within the federal per diem guidelines.

5. Procedure for Payment of Expenses

- a. All invoices will be coded by the Operations Manager and approved by the Executive Director and entered into the accounting software account by the contract bookkeeper. (Coding is based on program grant budgets, internal budget, and organizational definitions.)
- b. All invoices will be checked for prior payment before entry and approval for payment.
- c. Recurring expenses are defined as: rent, utilities, telephone, equipment leases, employee salaries, employee benefits, D & O insurance; and liability insurance.
- d. The contract bookkeeper will process the payment of the approved invoices on pre-numbered checks at least once per week and mail the check to the vendor. The check stub will be attached to the invoice and purchase requests. The invoices and receipts are stamped paid and filed by the vendor name.
- e. All blank checks are to be kept in a locked cabinet by the contract bookkeeper and Executive Director.
 - i. The access to the checks is limited to the contract bookkeeper and the Executive Director.
 - ii. A separate file of voided checks is maintained. Voided checks are never destroyed.
- f. At the end of each month, the Executive Director will review financial statements for proper allocation of expenses.

Payroll

1. Policy

- a. Proper authorization must be documented on all approvals of hours.

- i. Authorization includes employee hire records and signatures on all timesheets. A W-4, a verification of US residency, copies of the identification cards, and salary amount must be on file for every employee.
- ii. Federal and State payroll tax withholdings will be paid monthly in accordance with State and Federal regulations.
- iii. These records may be randomly checked for information and matching of the signature on timesheets.
- iv. The records are to be controlled by locking all information; only the Executive Director has access to the information.

2. Procedure

- a. The Operations Manager maintains and distributes boilerplate timesheets for each employee.
- b. All employees shall complete time sheets including total hours worked and the allocation of time spent in specified activities.
 - i. Employees will track the time they have spent in different program activities during the payroll period.
 - ii. Paid Time Off (PTO) taken will also be indicated by the employee.
 - iii. Completed timesheet activity logs shall be sent to the Executive Director for review and printing of the final timesheet.
 - iv. Each employee shall sign and date the final timesheet.
- c. The Executive Director shall review, sign and date the timesheet. The Executive Director's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
- d. The Executive Director's timesheet will be sent to the Board President for review and approval. The Board President's signature is an indication of agreement with the hours, the allocation of time, PTO approval, and the approval for payment.
- e. Copies of the employee time sheets will be emailed to the contract bookkeeper for processing.
- f. The timesheets and payroll reports are used to allocate total payroll activities to correct programs. Journal entries are created and entered into the accounting software with those results.
- g. All employee checks are processed through the ACH deposit.
 - i. Payroll and reimbursements are processed through contract bookkeeper service.
 - ii. Any exceptions to this must be authorized in advance by the Executive director in consultation with the Board President.
- h. If a manual check is needed, the Operations Manager or Executive Director will notify the contract bookkeeper so they enter the necessary information.

Contracts

1. Policy

- a. As part of its normal operations, the Minnesota Alliance on Crime may enter into contracts to purchase certain services or materials from an outside party as authorized by the Board of Directors.
- b. All contracts must be signed by the Executive Director or authorized board member before agreeing to services.
- c. Employees do not enter into contracts with vendors.

2. Procedure

- a. The Executive Director will normally sign contracts on behalf of the organization.
- b. At minimum, each purchase of service contract entered into by the organization will provide the following information:
 - i. The nature of the service and duties of the Contractor;
 - ii. The financial obligations agreed to;
 - iii. The period of time that the contract covers;
 - iv. The invoicing procedure or payment schedule; and
 - v. A termination clause.

Capital Assets and Depreciations

- 1. **Definition:** Capital assets are land, building, building improvements, equipment, and furniture having a useful life to the organization longer than one year.

2. Policy

- a. The organization is to maintain a list of all assets.
- b. This list is to include the date of purchase, the cost, a detailed description of the assets, the expected number of years of use, and the expected value of the asset at the end of its usefulness.

3. Procedure

- a. All new assets over \$5,000.00 are to be added to the list each year. These assets will be listed on the profit and loss statement as a capital expense and will be depreciated.
- b. A schedule will be maintained on the depreciation of the assets.
 - i. The assets are listed with the years of useful life; the cost is then divided by the years of life and expensed.
 - ii. The schedule will list both the accumulated depreciation and the depreciation for the year.
 - iii. Assets that have accumulated depreciation equal to the cost, less residual value, will cease to be depreciated.

- c. The depreciation will be expensed at the end of the year and the accumulated depreciation increased.
- d. When an asset is sold or disposed of, it will be removed from the books.
 - i. It is removed by a journal entry decreasing the assets by the cost of the item and decreasing the accumulated depreciation by the amount of depreciation recognized on the asset.
 - ii. The difference between the cost and accumulated depreciation is recognized as a gain or loss on the disposal of the asset.
- e. Assets paid for by a grant will be given to another nonprofit or disposed of in the manner required by the funding source under which the asset was acquired.

Fund Balances

1. **Definition:** Fund balances are the value of revenue less expenses from previous years.
2. **Policy:** Fund balances will be separated into restricted, temporarily restricted, and unrestricted accounts.
3. **Procedure**
 - a. At the end of each year, the contract bookkeeper will balance funds and adjust to recognize the amount of restricted contribution used or remaining for the year.
 - b. Funds used from prior years decrease the restricted fund balance; unused funds in the current year increase the fund balance.
 - c. The restricted fund balances are to be carried over to the next year according to the requirements of the funding source. These funds are to be used for their restricted purpose.

Inventory of Items for Sale—Sales Tax

1. **Policy**
 - a. The Minnesota Alliance on Crime will maintain a regular inventory of items sold to members and the public.
 - b. For items sold on an on-going basis versus one-time limited sales (e.g. t-shirts sold at a conference), the Operations Manager will maintain an inventory list.
 - c. For any item sold, information will be gathered on the address of the sale and whether the purchaser is tax-exempt.
2. **Procedure**
 - a. The Operations Manager, upon approval of the Executive Director, will be responsible for purchases, maintaining inventory, updating, and selling products.
 - b. The Operations Manager will conduct a year-end inventory and provide the information to the contract bookkeeper to balance with the books.
 - c. The Operations Manager will maintain an inventory list. Any sale will include information on the address of the sale and whether the purchaser has tax-exempt status. Proof of tax-exempt status will be kept on file by the Operations Manager.

- d. For each sale, the Operations Manager will prepare a request for invoice to the contract bookkeeper indicating whether the purchaser has tax-exempt status. The contract bookkeeper will issue an invoice and include appropriate sales tax.
- e. MAC will pay sales tax into the State of Minnesota on an annual basis.

End of Month Reporting

1. After the bank reconciliations are completed and all payables entered into the software accounting program, the contract bookkeeper shall prepare monthly financial reports.
2. For each grant that is to be billed, the contract bookkeeper will prepare an income statement and job report, and also related excel schedules as requested, including with any necessary detail about employee activities, expense details, etc.
3. After the Executive Director has approved the report, the appropriate agency shall be billed. This takes place either by the actual invoice being sent, or via an online process which the Operations Manager completes.
4. Copies of the reports and the billings (FSR submitted) shall be kept in the monthly program financials folder maintained by the contract bookkeeper, with a copy also filed in the particular grant/contract's monthly financial folder.
5. After all billings have been completed, (and other month-end processes as well) the contract bookkeeper will prepare reports for Executive Director approval and send that report to the Board Treasurer.
 - a. Currently these include a year-to-date actual/budget with variances, a balance sheet, income statement, and transaction detail for period.
 - b. Other reports shall be prepared as requested by the Board Treasurer or the Executive Director.

Essential Information and Materials Security

1. **Policy:** The Minnesota Alliance on Crime will have a written procedure for securing essential information about the agency, financial information, and financial materials.
2. **Procedure A**
 - a. The Executive Director will be responsible for a written description of the location and access for essential financial and organizational information about the Minnesota Alliance on Crime. This will include:
 - i. A safety deposit box location in the agency bank and a list of contents
 - ii. Contents should include a minimum:
 - 1) Copies of legal charter materials and tax numbers
 - 2) Board minutes of the past year and current list of the board members
 - 3) Approved 990 from past 2 financial years
 - 4) Up-to-date copy of bylaws
 - 5) Copies of legally required state and federal reports from the past year

- 6) Previous year accounting backup copy
- 7) Inventory of major assets
- 8) Copy of essential insurance information
- iii. Locked location for unused checks
- iv. Location of accounting backup information, name and address of contract bookkeeper
- v. Duplicate of essential keys and codes for computers
- vi. Names and addresses of current personnel, board members, and executive committee

3. Procedure B

- a. A board officer will be designated at the January organizational board meeting as the person other than the Executive Director who has access to the above information and the safety deposit box.
- b. This name and the effective dates will be entered in the minutes of the board meeting.

Release of Minnesota Alliance on Crime Financial Information

- 1. **Policy:** Release of Minnesota Alliance on Crime financial information can be done only by the Executive Director, the Board President or the Board President's designee.

Stated Bylaws of the Minnesota Alliance on Crime

ARTICLE I Registered Office

The registered office of the Minnesota Alliance on Crime, at which the general business of the Minnesota Alliance on Crime shall be transacted and where the records of the Minnesota Alliance on Crime shall be kept, shall be at such a place in the State of Minnesota as shall be fixed from time to time by the Board of Directors.

ARTICLE II Membership

SECTION 2.1 Membership. Individuals or agencies desiring membership status shall complete and submit an annual membership application with dues assigned and established periodically by the Board of Directors. If meeting the financial obligation of membership presents a hardship for an individual or organization, the individual or organization may submit a proposal to the Executive Committee for special consideration. Proposals for special consideration will be reviewed for acceptance on a case-by-case basis.

SECTION 2.2 Voting Member Organization. (a) An organization may become a Voting Member Organization of the Minnesota Alliance on Crime by meeting the following requirements:

1. The organization must be incorporated as a Minnesota non-profit organization or tribal organization; or a victim/witness program located within a prosecutorial or law enforcement office;
2. The organization must, as a primary function, provide direct services to crime victims;
3. The organization must provide either criminal justice assistance, victim advocacy, victim safety planning, and/or victim services' referrals;
4. The organization supports and promotes the mission statement and core values of the Minnesota Alliance on Crime; and,
5. The organization has completed its annual membership application and paid its annual membership dues in full.

(b) If the organization meets each of the requirements listed in paragraph (a), the organization shall be a Voting Member Organization of the Minnesota Alliance on Crime.

(c) Each Voting Member Organization shall appoint one (1) individual to serve as their voting delegate and one (1) individual to serve as their voting alternate at meetings of the membership of the Minnesota Alliance on Crime. These individuals will serve as delegates and alternates until successors are appointed. Replacement delegates and alternates may be appointed by Voting Member Organizations by providing written notice to the Minnesota Alliance on Crime before scheduled meetings of the members of the Minnesota Alliance on Crime.

(d) Each Voting Member Organization shall exercise the privilege of one (1) vote at all meetings of the members of the Minnesota Alliance on Crime.

SECTION 2.3 Non-Voting Member Organization. (a) An organization may become a Non-Voting Member Organization of the Minnesota Alliance on Crime if:

1. The organization promotes the mission statement and core values of the Minnesota Alliance on Crime;

and,

2. The organization:

- A. Is a non-profit organization working in the areas of health and education; or,
- B. Is a local, state, or tribal government; or,
- C. Does not provide direct services to crime victims; and,

3. The organization has completed its annual membership application and paid its annual membership dues in full.

(b) If the organization meets each of the requirements listed in paragraph (a), the organization shall be a Non-Voting Member Organization of the Minnesota Alliance on Crime.

(c) A Non-Voting Member Organization does not have the privilege to vote at meetings of the members of the Minnesota Alliance on Crime.

SECTION 2.4 Non-Voting Member Individual. (a) An individual may become a Non-Voting Member Individual of the Minnesota Alliance on Crime if:

- 1. The individual promotes the mission statement and core values of the Minnesota Alliance on Crime; and,
- 2. The individual has completed the individual's annual membership application and paid the individual's annual membership dues in full.

(b) If the individual meets each of the requirements listed in paragraph (a), the individual shall be a Non-Voting Member Individual of the Minnesota Alliance on Crime.

(c) A Non-Voting Member Individual does not have the privilege to vote at meetings of the members of the Minnesota Alliance on Crime.

SECTION 2.5 Interest in Property. The members of the Minnesota Alliance on Crime shall not have any right, title, or interest in the real or personal property of the Minnesota Alliance on Crime.

SECTION 2.6 Resignation. Any member may resign membership at any time by giving written notice of the resignation of membership to the Board of Directors. Such resignation shall take effect at the beginning of the next Board of Directors meeting.

SECTION 2.4 Termination. Any membership may be terminated by a two-thirds majority vote of the Board of Directors.

ARTICLE III Meetings of the Members

SECTION 3.1 Notice. Written notice of the time and place for each meeting of the members of the Minnesota Alliance on Crime shall be emailed or mailed, postage prepaid, to each member of the Minnesota Alliance on Crime at his or her last known email address or physical address not less than five nor more than sixty days before the meeting. Any member may waive notice of a meeting before, at, or after the meeting, orally, in writing, or by attendance. Attendance at a meeting is deemed a waiver unless the member objects: (1) at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened; or (2) before a vote on an item of business because the item may not lawfully be considered at that meeting and the member did not participate in the consideration of the item at that meeting.

SECTION 3.2 Members List for Meeting. The Minnesota Alliance on Crime Member List for Meeting shall consist of all members of the Minnesota Alliance on Crime as of the date of the meeting.

SECTION 3.3 Voting. At all meetings of the members of the Minnesota Alliance on Crime, each Voting Member Organization shall be entitled to cast one (1) vote on any questions coming before the meeting. The presence of one-third of the Voting Member Organizations shall constitute a quorum at any meeting thereof. The Voting Member Organizations present and entitled to vote at any meeting, although less than a quorum, may adjourn the meeting. A majority vote of the Voting Member Organizations present and entitled to vote at any meeting at which a quorum is present shall be sufficient to transact business. When any meeting of the members is adjourned to another time and place, notice of the adjourned meeting need not be given other than by announcement at the meeting at which adjournment is taken.

SECTION 3.4 Annual Meeting. The Annual Meeting of the members of the Minnesota Alliance on Crime shall be held in the month of September at such time and location as may be designated by the Board of Directors. The Annual Meeting shall serve the following purposes: nominating and recruiting board members; presenting reports on the activities and financial condition of the Minnesota Alliance on Crime; and, transacting of such other business as may properly come before the Annual Meeting.

ARTICLE IV

Directors

SECTION 4.1 Number. The Board of Directors of the Minnesota Alliance on Crime shall consist of five (5) to fifteen (15) directors or Ad Hoc Directors.

SECTION 4.2 Terms. Directors of the Minnesota Alliance on Crime shall be elected to serve a term of three years. The start date of each term for each director shall be determined by the Board of Directors and recorded by the Executive Director of the Minnesota Alliance on Crime. The directors shall be divided into three (3) classes, approximately equal in number, so that the terms of office of approximately one-third of the directors shall expire each year. Each director shall hold office for the term for which the director was elected and until the end of the meeting at which the director's successor has been elected, or until the director's death, resignation, or removal. If ratified by the Minnesota Alliance on Crime membership, each director may serve up to a maximum of two consecutive board terms. Directors of the Minnesota Alliance on Crime shall serve without financial compensation.

SECTION 4.3 Ad Hoc Director. As the Board of Directors may find it appropriate from time to time, the Board of Directors may appoint a maximum of three (3) Ad Hoc Directors by majority vote to fill any vacancy on the Board of Directors. Ad Hoc Directors may serve a maximum of one year as an Ad Hoc Director on the Board of Directors. If ratified by the Minnesota Alliance on Crime membership, each Ad Hoc Director may become a full Director of the Minnesota Alliance on Crime. The start date of each term for each Ad Hoc Director ratified to become a full director shall be determined by the Board of Directors and recorded by the Executive Director of the Minnesota Alliance on Crime. Ad Hoc Directors of the Minnesota Alliance on Crime shall serve without financial compensation. Ad Hoc Directors shall have all responsibilities and authorities of a director of the Minnesota Alliance on Crime, except for the limitations provided for in this section. Ad Hoc Directors may not serve as an officer of the Minnesota Alliance on Crime Board of Directors.

SECTION 4.4 Removal. Any director or Ad Hoc Director may at any time be removed with cause by the Board of Directors. If a vacancy occurs because of the death, resignation or removal of a director or Ad Hoc Director and results in Board membership less than the minimum set forth in the bylaws, such vacancy shall be filled by the Board of Directors for the unexpired term of such director or Ad Hoc Director.

ARTICLE V
Duties of Directors and Ad Hoc Directors

SECTION 5.1 Expectations. Each director and Ad Hoc Director of the Minnesota Alliance on Crime shall:

1. Know the Minnesota Alliance on Crime’s mission, core values, policies, programs, and needs;
2. Follow the organization’s bylaws, policies, and board resolutions;
3. Serve as active advocates and ambassadors for the Minnesota Alliance on Crime;
4. Help identify personal connections that can benefit the organization’s fundraising and reputational standing, and can influence public policy;
5. Leverage connections, networks, and resources to fully achieve the Minnesota Alliance on Crime’s mission;
6. Faithfully read and understand the organization’s financial statements;
7. Fully engage in identifying and securing the financial resources and partnerships necessary for the Minnesota Alliance on Crime to advance its mission;
8. Give a meaningful personal financial donation;
9. Prepare for, attend, and conscientiously participate in board meetings;
10. Participate in one or more board sub-committees;
11. Commit to five (5) to ten (10) hours per month, as needed, in service to the Minnesota Alliance on Crime;
12. Sign an annual conflict-of-interest disclosure and update it during the year if necessary, as well as disclose potential conflicts before meetings and actual conflicts during meetings; and,
13. Maintain confidentiality about all internal matters of the Minnesota Alliance on Crime.

SECTION 5.2 Meeting Attendance. Directors of the Minnesota Alliance on Crime shall make every effort to attend all meetings of the Board of Directors. Failure to attend three (3) consecutive meetings per fiscal year shall be grounds for removal, unless otherwise previously approved of by the Board of Directors.

SECTION 5.3 Training. Directors of the Minnesota Alliance on Crime shall attend, participate in, and successfully complete annual board training as organized by the Board of Directors.

SECTION 5.4 Committee Participation. Directors of the Minnesota Alliance on Crime shall be assigned to at least one sub-committee as assigned by the Board of Directors. Every effort shall be made to assign the director to his or her committee of choice.

SECTION 5.5 Board Director Recruitment. Each director shall each year, to the best of their ability, recruit new directors for recommendation to the Minnesota Alliance on Crime Board of Directors. Once recruited, the Board of Directors shall thoroughly vet the proposed new directors. Once properly vetted, the Board of Directors shall present a slate of proposed directors to the Minnesota Alliance on Crime Voting Member Organizations at the Annual Meeting. At the Annual Meeting, the Voting Member Organizations may either ratify or reject the slate of proposed directors by majority vote.

SECTION 5.6 Composition of the Board of Directors. The Board of Directors shall, to the best of its ability, seek

to have the following representation compose the Minnesota Alliance on Crime Board of Directors:

1. Sixty-Seven Percent (67%) of the Board of Directors shall represent Voting Member Organizations;
2. Thirty-Three Percent (33%) of the Board of Directors shall represent Non-Voting Member Organizations or Non-Voting Member Individuals;
3. Fifty Percent (50%) of the Board of Directors shall represent communities in the seven-county metro area of Minneapolis and Saint Paul;
4. Fifty Percent (50%) of the Board of Directors shall represent communities outside of the seven-county metro area of Minneapolis and Saint Paul;
5. Thirty-Three Percent (33%) of the Board of Directors shall represent government systems-based organizations;
6. Thirty-Three Percent (33%) of the Board of Directors shall represent community services-based organizations;
7. Twenty Percent (20%) of the Board of Directors shall include victims and survivors of crime;
8. Twenty Percent (20%) of the Board of Directors shall include under-represented groups; and,
9. Thirteen Percent (13%) of the Board of Directors shall include corporate or private sector citizens.

The Board of Directors will determine whether a particular Director or Ad Hoc Director fulfills a particular composition category enumerated above.

ARTICLE VI

Meetings of the Board of Directors

SECTION 6.1 Meeting for the Purpose of Electing Officers. At the first board meeting following the Annual Meeting in September, at a time and place designated by the Board of Directors, the Board of Directors shall meet to elect officers of the Board of Directors.

SECTION 6.2 Other Meetings. Other meetings of the Board of Directors may be held at such time and place as announced at a previous meeting of the Board of Directors. Meetings of the Board of Directors may also be called at any time by the President, or upon the request of three or more members to the President, of the Board of Directors. Anyone entitled to call a meeting of the Board of Directors may make a request to the President to call the meeting, and the President shall give notice of the meeting, setting the time, place and purpose thereof, to be held between five and thirty days after receiving the request. If the President fails to give notice of the meeting within seven days from the day on which the request is made, the person or persons who requested the meeting may fix the time and place of the meeting and give notice in the manner hereinafter provided.

SECTION 6.3 Notice. Written notice of the time and place for each meeting of the Board of Directors shall be emailed to each director of the Board of Directors at the director's last known email address not less than five nor more than thirty days before the meeting. Any director may waive notice of a meeting before, at, or after the meeting, orally, in writing or by attendance. Attendance at a meeting is deemed a waiver unless the director objects at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened, and the director does not participate in the meeting.

SECTION 6.4 Quorum. The presence of one-third of the Board of Directors shall constitute a quorum at any meeting of the Board of Directors. The directors present at any meeting, although less than a quorum, may

adjourn the meeting.

SECTION 6.5 Voting. At all meetings of the Board of Directors, each director shall be entitled to cast one (1) vote on any question coming before the meeting. A majority vote of the directors present at any meeting, if there be a quorum, shall be sufficient to transact any business, unless a greater number of votes is required by law or these Bylaws. A director shall not appoint a proxy for himself or herself or vote by proxy at a meeting of the Board of Directors. A director who is present at a meeting of the Board of Directors when an action is taken is presumed to have assented to the action unless the director votes against the action, abstains, or is prohibited from voting on the action.

SECTION 6.6 Written Action. Any action that could be taken at a meeting of the Board of Directors may be taken by written action as provided in the Minnesota Alliance on Crime's Articles of Incorporation.

SECTION 6.7 Conflicts of Interest. The Minnesota Alliance on Crime shall not enter into any contract or transaction with: (a) one of more of its directors; (b) a director of a related organization (within the meaning of Minn. Stat. § 317A.011, subd.18 (2016); or, (c) an organization in or of which a director is a concurrent director, officer, or legal representative, or has a material financial interest. Notwithstanding these prohibitions, the Minnesota Alliance on Crime may enter into a contract or transaction as described in (a), (b), or (c) if the material facts as to the contract or transaction and as to the director's interest are fully disclosed or known to the Board of Directors, and the Board of Director authorizes, approves, or ratifies the contract or transaction in good faith by the affirmative vote of a majority of the directors (without counting the interested director), at a meeting at which there is a quorum not counting the interested director. Failure to comply with the provisions of this section shall not invalidate any contract or transaction to which the Minnesota Alliance on Crime is a party.

ARTICLE VII

Officers

SECTION 7.1 Tenure of Office. The officers of this corporation shall be a President, a Vice-President, a Secretary, a Treasurer, and such other officers as the Board of Directors may designate. Officers shall be elected by the Board of Directors to serve for terms of one year. Any officer may at any time be removed by the Board of Directors with cause. The same person may not hold more than one office at the same time. A new director may not become an officer of the Minnesota Alliance on Crime until that director has served as a director for one (1) year.

SECTION 7.2 President. The President shall: (1) have general active management of the business of the corporation; (2) when present, preside at meetings of the board and of the members; (3) see that orders and resolutions of the board are carried into effect; (4) sign and deliver in the name of the Minnesota Alliance on Crime deeds, mortgages, bonds, contracts, or other instruments pertaining to the business of the corporation, except in cases in which the authority to sign and deliver is required by law to be exercised by another person or is expressly delegated by the articles or bylaws by the board to another officer or agent of the corporation; (5) when necessary, certify proceedings of the board and the members, and (6) perform other duties prescribed by the Board of Directors.

SECTION 7.3 President-Elect. The President-Elect shall perform the duties of the President in case of the latter's absence or disability. Execution by the President-Elect on behalf of the Minnesota Alliance on Crime of any instrument shall have the same force and effect as if it were executed on behalf of the Minnesota Alliance on Crime by the President.

SECTION 7.4 Vice-President. The Vice-President shall perform duties as assigned by the Board of Directors. In

the absence of the President at a meeting of the Board of Directors, the Vice-President shall fulfill the duties of the President described in Section 7.2. In the event of the resignation or removal of the President, the Vice-President shall assume the role of President of the Board of Directors until such time as a new President may be elected.

SECTION 7.5 Secretary. The Secretary shall provide for the keeping of proper records of all transactions of this corporation. The Secretary shall also perform such other duties as may be assigned by the Board of Directors.

SECTION 7.6 Treasurer. The Treasurer shall: (1) keep accurate financial records for the corporation; (2) endorse for deposit notes, checks, and drafts received by the corporation as ordered by the board, making proper vouchers for the deposit; (3) deposit money, drafts, and checks in the name of and to the credit of the Minnesota Alliance on Crime in the banks and depositories designated by the Board of Directors; (4) disburse corporate funds and issue checks and drafts in the name of the Minnesota Alliance on Crime, as ordered by the Board of Directors; (5) on a quarterly basis and upon request of the Board of Directors, provide the President and the Board of Directors an account of transactions by the treasurer and of the financial condition of the Minnesota Alliance on Crime; and (6) perform other duties prescribed by the Board of Directors or by the President.

SECTION 7.7 Additional Powers. Any officer of this corporation, in addition to the powers conferred upon that officer by the Bylaws, shall have such powers to perform additional duties as may be prescribed by the Board of Directors.

ARTICLE VIII Committees

SECTION 8.1 Authority. The Board of Directors may act by and through such committees as it may create. Each committee shall have duties and responsibilities as are assigned by the Board of Directors. Each committee shall at all times be subject to the control and direction of the Board of Directors. Committee members, other than members of the Executive Committee, need not be directors.

SECTION 8.2 Membership. Each committee shall consist of, at a minimum, one member of the Board of Directors, and shall consist of two to ten committee members. Membership on a committee shall be open to all board members, as well as all members of the Minnesota Alliance on Crime.

SECTION 8.3 Executive Committee. The Executive Committee shall be composed of: the President; the President Elect; the Vice-President; the Secretary; and the Treasurer. The Executive Committee shall have the authority of the Board of Directors in the management of the business of the Minnesota Alliance on Crime in the interval between meetings of the Board of Directors. The Executive Committee shall at all times be subject to the control and direction of the Board of Directors.

SECTION 8.4 Meeting. Meetings of any committee may be called at any time by a member of the committee or by the President, on at least five days' notice by email, or two days oral notice by telephone or in person. Meetings of each committee may also be held at such time and place as are announced at a previous meeting of the committee. Appearance at a meeting is deemed to be a waiver of the notice unless the committee member objects at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened and the committee member does not participate in the meeting.

SECTION 8.5 Voting. At all meetings of a committee of the Minnesota Alliance on Crime, each member of the committee shall be entitled to cast one vote on any question coming before such meeting of the committee. The presence of a majority of the membership of any committee of the Minnesota Alliance on Crime shall

constitute a quorum at any meeting thereof, but the members of a committee present at any such meeting, although less than a quorum, may adjourn the meeting. A majority vote of the members of a committee of the Minnesota Alliance on Crime present at any meeting thereof, if there be a quorum, shall be sufficient for the transaction of the business of such committee. Any action that could be taken at a committee meeting may be taken by written action signed by all members of the committee.

ARTICLE IX

Leave of Absence

SECTION 9.1 Request for Leave of Absence. A director of Minnesota Alliance on Crime who is temporarily unable to continue their service on the Board of Directors, and who is otherwise in good standing as a director, may request a leave of absence.

SECTION 9.2 Reasons for Leave of Absence. The Minnesota Alliance on Crime recognizes that leaves of absence may be necessary for a director to address the director's personal or family health, family commitments, transitions in professional status, or in the case of force majeure.

SECTION 9.3 Duration of Leave. A director may take a leave of absence for up to six (6) months. The director on leave of absence shall communicate with the Executive Director or the Board of Directors at least bi-monthly to report on the status of the leave of absence. After the requested leave of absence period expires, if the director does not return to the Board of Directors, the Board of Directors shall consider the director position vacant. At that time, the Board of Directors shall recruit a replacement director to meet the governance needs of the Minnesota Alliance on Crime according to these bylaws.

SECTION 9.4 Voting Rights. During the leave of absence, the director may not vote on organizational business for the Minnesota Alliance on Crime nor attend the Minnesota Alliance on Crime Board of Directors meetings. The director will be listed as "Excused - Not Present" in the Board of Directors meeting minutes.

SECTION 9.5 Procedure. A director shall request a leave of absence by sending an email to the President, Vice-President, Secretary, and Treasurer of the Board of Directors. The director shall generally describe the reason for the requested leave of absence, the effective start date of the leave of absence, and the expected duration of the leave of absence - not to exceed six (6) months. In the email, the director shall also describe any ongoing or unfinished work that the director believes the Board of Directors should address and maintain during the director's leave of absence.

SECTION 9.6 Request Acceptance. A director's leave of absence request shall be considered a notification to the Minnesota Alliance on Crime and automatically accepted without any further action by the director or the Minnesota Alliance on Crime Board of Directors.

SECTION 9.7 Officer Replacements. The Minnesota Alliance on Crime Board of Directors may consider appointing an interim officer to replace a director, who also serves as an officer, while the director/officer is on a leave of absence.

ARTICLE X

Executive Director

SECTION 10.1 Position. The Board of Directors may employ, at a salary it shall determine, an Executive Director of the Minnesota Alliance on Crime.

SECTION 10.2 Responsibilities. The Executive Director shall be responsible to the Board for:

1. Carrying out the policies and programs of the Minnesota Alliance on Crime;
2. Employing and discharging employees in accordance with the policies of the Minnesota Alliance on Crime;
3. Supervising all expenditures of the Minnesota Alliance on Crime in accordance with the policies of the Minnesota Alliance on Crime;
4. Reporting, regarding the work of the Minnesota Alliance on Crime, at each meeting of the Board of Directors; and
5. Performing other duties prescribed by the Board of Directors or by the President.

SECTION 10.3 Execution of Documents. The Executive Director shall have authority to execute all documents necessary for the day-to-day operation of the Minnesota Alliance on Crime.

SECTION 10.4 Evaluation. The Executive Director shall be evaluated on an annual basis in a manner to be determined by the Board of Directors. A written summary of each such evaluation shall be placed in the Executive Director's personnel file.

SECTION 10.5 Committees. The Executive Director shall be an ex-officio member of the Board of Directors, the Executive Committee, and all standing and special committees of the Board, but shall have no vote thereon.

ARTICLE XI

Indemnification

To the full extent permitted by any applicable law, the Minnesota Alliance on Crime shall indemnify each person made or threatened to be made a party to any threatened, pending or completed civil, criminal, administrative, arbitration, or investigative proceeding, including a proceeding by or in the right of the Minnesota Alliance on Crime, by reason of the former or present capacity of the person as:

- (a) A director, officer, employee or member of a committee of the Minnesota Alliance on Crime; or,
- (b) A director, officer, partner, trustee, employee or agent of another organization or employee benefit plan, who while a director, officer, or employee of the Minnesota Alliance on Crime, is or was serving the other organization at the request of the Minnesota Alliance on Crime or whose duties as a director, officer, or employee of the Minnesota Alliance on Crime involve or involved such service to the other organization;

against judgments, penalties, fines (including, without limitation, excise taxes assessed against the person with respect to an employee benefit plan), settlements, and reasonable attorney's fees and disbursements, incurred by the person in connection with the proceeding.

Indemnification provided by this section shall continue as to a person who has ceased to be a director, officer, employee or committee member, shall inure to the benefit of the heirs, executors, and administrators of such person and shall apply whether or not the claim against such person arises out of a matter occurring before the adoption of this section shall apply as a credit against any indemnification provided by this section.

Any member, director, officer, or agent is not civilly liable for an act or omission by that person if the act or omission was in good faith, was within the scope of the person's responsibility, and did not constitute willful or reckless misconduct. Actions such as breach of fiduciary duty, federal causes of action, and breach of contract are not covered.

The Minnesota Alliance on Crime may, to the full extent permitted by applicable law, purchase and maintain insurance on behalf of any person who is or was a director, officer, or employee or a member of a committee of this Minnesota Alliance on Crime against any liability asserted against such person and incurred by such person in any such capacity.

ARTICLE XII

Finance

SECTION 12.1 Acceptance. Any dues, contributions, grants, bequests or gifts made to the Minnesota Alliance on Crime shall be accepted or collected only as authorized by the Board of Directors.

SECTION 12.2 Deposit of Funds. All funds of the Minnesota Alliance on Crime shall be deposited to the credit of the Minnesota Alliance on Crime under such conditions and in such banks, trust companies or other depositories as shall be designated by the Board of Directors.

SECTION 12.3 Record of Transactions. All contracts, checks and orders for the payment, receipt or deposit of money, and access to securities of the Minnesota Alliance on Crime shall be recorded in a manner as designated by the Board of Directors.

SECTION 12.4 Annual Budget. The annual budget of estimated income, income expense, and capital expense shall be approved by the Board of Directors.

SECTION 12.5 Title to Property. Title to all property shall be held in the name of the Minnesota Alliance on Crime.

SECTION 12.6 Authority to Borrow, Encumber Assets. No director, officer, agent, or employee of this Minnesota Alliance on Crime shall have any power or authority to borrow money on its behalf, to pledge its credit, or to mortgage or pledge its real or personal property, except within the scope and to the extent of the authority delegated by resolutions adopted by the Board of Directors. Authority may be given by the Board of Directors for any of the above purposes and may be general or limited to specific instances.

SECTION 12.7 Summary Report. A summary report of the financial operation of the Minnesota Alliance on Crime shall be made by the Treasurer at least quarterly to the Board of Directors.

ARTICLE XIII

Miscellaneous

SECTION 13.1 Fiscal Year. Unless otherwise fixed by the Board of Directors, the fiscal year of this Minnesota Alliance on Crime shall begin on July 1 and end on the succeeding June 30.

SECTION 13.2 Corporate Seal. The Minnesota Alliance on Crime shall have no corporate seal.

SECTION 13.3 Electronic Communications. A director or committee member may participate in a meeting by any means of communication through which such person, other persons so participating, and all persons physically present at the meeting may simultaneously hear each other during the meeting. Participation in a meeting by that means constitutes presence in person at the meeting. A conference among directors or committee members by any means of communication through which such person may simultaneously hear each other during the conference is a meeting of the Board of Directors or committee, as the case may be, if the same notice is given of the conference as would be required for a meeting, and if the number of persons participating in the conference would be sufficient to constitute a quorum at a meeting. Participation in a meeting by that means constitutes presence in person at a meeting.

SECTION 13.4 Amendments. The membership may amend these bylaws by a majority vote of the membership.

SECTION 13.5 Discrimination. This Minnesota Alliance on Crime shall not discriminate on the basis of race, age, color, religion, physical or mental disability, affectional orientation, public assistance or marital status.



APPENDIX A: Minnesota Alliance on Crime Annual Conflict of Interest Declaration

To: Minnesota Alliance on Crime Board of Directors and Executive Director

I hereby declare that:

- ☐ I have no actual or perceived conflicts of interest pertaining to any MAC member program, stakeholder, or vendor that interferes with my duties as a member of the Board of Directors for the Minnesota Alliance on Crime.
- ☐ I have an actual or perceived conflict of interest pertaining to a MAC member program, stakeholder, or vendor that could interfere with my duties as a member of the Board of Directors for the Minnesota Alliance on Crime.

The details of actual or perceived conflict of interest are stated below (please continue on a supplementary sheet if necessary):

I also acknowledge that I shall make another declaration to state any change in any matter contained in this declaration within one month after the change occurs and shall provide further information on the particulars contained in this declaration.

Signature: _____

Name : _____

Date : _____



Appendix B: Signature Page for Confidentiality, Media, and Social Media Policies

I have read the Minnesota Alliance on Crime’s Confidentiality, Media, and Social Media Policies and I agree to abide by all requirements of the policies and inform my supervisor immediately if I believe any violation (unintentional or otherwise) of the policy has occurred. I understand that violation of this policy will lead to disciplinary action, up to and including termination of my service with the Minnesota Alliance on Crime.

Signature _____

Printed Name _____

Date _____



Appendix C: Signature Page for Operations Manual

I have read the Minnesota Alliance on Crime's Operations Manual and I agree to abide by all requirements of the policies and inform my supervisor immediately if I believe any violation (unintentional or otherwise) of the policy has occurred. I understand that violation of this policy will lead to disciplinary action, up to and including termination of my service with the Minnesota Alliance on Crime.

Signature _____

Printed Name _____

Date _____



GUIDE FOR BOARD MEMBERS

Fiduciary **Duties of** **Directors of** **Charitable** **Organizations**

**FROM THE OFFICE OF
MINNESOTA ATTORNEY GENERAL
LORI SWANSON**

This Guide is provided by the Minnesota Attorney General's Office to assist board members with the important responsibilities they have assumed. It is only a guide and is not meant to prescribe exactly how board members must act in all situations. Each organization possesses a distinct composition and experiences different circumstances and outcomes.

This guide is merely provided as a reference tool and an outline to assist directors in performing their duties. It does not contain all of the provisions, exceptions, limitations, and requirements of the law. For the exact requirements of the law, please refer to the source of the law itself. Many of the guidelines in this guide are taken from the Minnesota Nonprofit Corporation Act, located in Minnesota Statutes chapter 317A.

For more assistance, there are a number of resources in Minnesota that provide, at little or no cost, information, direct assistance and materials for charities, their officers, and their directors. A list of these resources can be obtained from the Minnesota Attorney General's Office:

Office of Minnesota Attorney General Lori Swanson

Charities Division

445 Minnesota Street, Suite 1200

St. Paul, MN 55101

(651) 296-3353 or (800) 657-3787

TTY: (651) 297-7206 or (800) 366-4812

www.ag.state.mn.us.

Upon request this material can be made available in alternative formats. This publication is intended to be used as a source for general information and is not provided as legal advice.

INTRODUCTION

The Attorney General's Office has prepared this Guide for Board Members to help directors understand their role and responsibilities as stewards of the charitable organizations for which they serve. Under Minnesota law, directors of a Minnesota nonprofit corporation are responsible for the management of the business and affairs of the corporation. This means that directors must supervise and govern the charity's efforts in carrying out its mission. This does not mean that directors are required to manage the day-to-day activities of a corporation. Rather, directors can appoint officers and employ individuals who effectively carry out the daily tasks of running the nonprofit organization. Directors must be active, informed, and engaged, as they are considered fiduciaries—a term used for individuals who are in a position involving trust. Specifically, directors are subject to the fiduciary duties of care, loyalty, and obedience to the law, among others. Minnesota courts have long held that the law imposes the highest standard of integrity on the bearers of these duties.

To Exercise the Proper Duty of Care:

The duty of care generally requires that directors discharge their duties in good faith, in a manner the director reasonably believes to be in the best interests of the nonprofit corporation, and with the care an ordinarily prudent person in a like position would exercise under similar circumstances. This means:

1. Active Participation. A director must actively participate in the management and operations of the organization. This includes preparing for and attending board meetings, reading and evaluating all materials received in advance of meetings, reading meeting minutes, reviewing the performance and compensation of the Executive Director and the organization's other officers and employees, reviewing financial documents, exercising independent judgment, asking questions to obtain information necessary to make informed decisions, and so on. Serving on a board is a significant commitment. Individuals who do not have the time to participate as required should not agree to be on a board of a nonprofit organization.

2. Committees. Directors may establish committees having the authority of the board and may rely on information, opinions, or reports of these committees for certain matters. These committees are subject to the direction and control of the board, however, and committee action alone does not mean a director has properly discharged the director's fiduciary duties. As a result, directors are still responsible for overseeing these committees and should periodically scrutinize their work.

3. Board Actions. A director who is present at a meeting when an action is approved by the entire board is presumed to have agreed to the action unless the director objects to the meeting because it was not lawfully called or convened and does not participate in the meeting, the director votes against the action, or the director is prohibited from voting on the action because of a conflict of interest. Proxy voting, or voting through an agent, by directors is not permitted.

4. Minutes of Meetings. Written minutes should be taken at every board meeting. These minutes should accurately reflect board discussions, as well as actions taken at meetings.

5. Books and Records. A director should have general knowledge of the books and records of the organization. Under Minnesota law, the organization's articles, bylaws, accounting records, voting agreements, minutes, and financial statements must be made available to members and directors who wish to inspect them for a proper purpose. A board should consider adopting written document retention policies to ensure documents are properly maintained and stored.

6. Accurate Record Keeping. A director should not only be familiar with the content of the books and records, but should also assure that the organization's records and accounts are accurate. This may require the director to take steps to have regular audits conducted by an independent certified public accountant. At the very least, the director should be aware of what the financial records disclose and take appropriate action to make sure there are proper internal controls, or processes to assure reliable financial reporting and proper administration over charitable assets.

7. Charitable Assets. A director has the duty to protect, preserve, invest, and manage the nonprofit corporation's assets and property in a fashion consistent with donors' intentions and legal requirements. Instituting proper internal controls aids in the protection of the nonprofit corporation's assets.

8. Resources. A director must assist the organization in obtaining adequate resources to enable it to further its charitable mission.

9. Investigations. A director has a duty to investigate warnings or reports of officer or employee theft or mismanagement. In some situations, a director may have to report misconduct to the appropriate authorities, such as the police or the Attorney General. When appropriate, a director should consult an attorney or other professional for assistance.

DUTY OF LOYALTY

To Exercise the Duty of Loyalty:

Directors have an absolute duty of complete, undivided loyalty to the organization. This means that directors should avoid using their position or the organization's assets in a way which would result in pecuniary or monetary gain for them or for any member of their family. A director should put the best interests of the organization first and avoid engaging in transactions with the organization from which the director will benefit. This means:

1. Conflicts of Interest. Under Minnesota law, a conflict of interest arises when a nonprofit corporation enters into a contract or transaction with a director, a director's family member, or an organization in which the director has a material financial interest. Under certain circumstances, these types of transactions may be acceptable. If the transaction is challenged, it may be permissible if the interested director has carried the burden of establishing that the transaction was fair and reasonable, that there was full disclosure of the conflict to other directors or members, and that the contract or transaction was approved by non-interested members or other directors in good faith.

2. Written Policy. Boards should establish a written policy on avoiding conflicts of interest. This policy should include written procedures for determining potential conflicts of interest and identify a course of action for when such conflicts are found by the board.

3. Loans. It is rarely proper for a nonprofit corporation to provide a loan or guarantee to a director or the director's family members. Such

transactions raise ethical questions and typically subject the nonprofit corporation and the board to public and government scrutiny. In limited circumstances, a nonprofit corporation may provide a loan or guarantee to a director or the director's family members if, in the judgment of the entire board, the transaction will benefit the nonprofit corporation. These decisions should be meticulously documented and tracked through means such as board meeting minutes, correspondence, ledgers, etc. to establish their propriety.

4. Corporate Opportunity. Directors are under a fiduciary obligation not to divert a nonprofit corporation's business opportunity for their personal gain. This means that a director may not engage in or benefit from a business opportunity that is available to and suitable for the corporation unless the corporation decides not to engage in the business opportunity and the board follows the conflicts of interest procedures set forth in the Minnesota Nonprofit Corporation Act.

5. Internal Revenue Code. There are additional prohibitions related to the duty of loyalty that are specified in the rules of the Internal Revenue Code regarding self-dealing. For more information, visit www.irs.gov/charities-non-profits.

DUTY OF OBEDIENCE

To Exercise the Duty of Obedience:

Directors have a duty to follow the organization's governing documents, to carry out the organization's mission, and to assure that funds are used for lawful purposes. Additionally, directors must comply with state and federal laws that relate to the organization and the way in which it conducts its business. This means:

1. State and Federal Statutes. Directors should be familiar with state and federal laws relating to nonprofit corporations, charitable solicitations, sales and use taxes, FICA and income tax withholding, and unemployment and workers' compensation obligations. They should also be familiar with the requirements of the Internal Revenue Service. Directors should see to it that their organization's status with state and federal agencies is protected.

2. Filing Requirements. Directors must comply with deadlines for tax and financial reporting with the Internal Revenue Service, for registering with the Attorney General's Office, for making social security payments, for income tax withholding, and so on. If an organization is incorporated under the Minnesota Nonprofit Corporation Act, directors also have a duty to maintain the organization's corporate status by submitting timely filings to the Secretary of State's Office.

3. Governing Documents. Directors should be familiar with their organization's governing documents (including articles of incorporation, constitution, bylaws, codes of conduct, codes of ethics, and any other documents governing the organization) and should follow the provisions of

those documents. Directors should ensure that proper notice is given for meetings, that regular meetings are held, that directors are properly appointed or elected, and that the organization's mission is being accomplished.

4. Board Training. Directors should consider what training and education the board may need on a regular basis to ensure proper oversight of the corporation, and develop an orientation for new board members.

5. Outside Help. When appropriate, directors should obtain opinions of legal counsel or accountants.

ENFORCEMENT OF THESE DUTIES

RESOURCES FOR NONPROFITS

Enforcement of These Duties:

If a director breaches his or her fiduciary duties, or fails to act in accordance with the standards described above, at least 50 members with voting rights or ten percent of members with voting rights, whichever is less, or the Attorney General's Office, may bring an action for equitable relief, including awarding attorney fees and disbursements to members.

Resources for Nonprofits:

1. Attorney General's website

www.ag.state.mn.us

The Attorney General's website has a number of useful publications, reports, links to information, and all registration forms and instructions issued by the Charities Division available to be viewed online or downloaded.

2. Internal Revenue Service

www.irs.gov

The website of the Internal Revenue Service has useful information about required filings by nonprofit organizations and compliance to maintain tax-exempt status.

3. Guidestar

www.guidestar.org

Guidestar is a website which has free information on the programs and finances of more than 1.8 million charities and nonprofits.

4. MAP for Nonprofits

www.mapfornonprofits.org

MAP for Nonprofits states that its mission is to connect organizations to sound governance, strategy, and finance and accounting practices.

FOR MORE INFORMATION

PLEASE CONTACT:

**MINNESOTA ATTORNEY GENERAL'S OFFICE
CHARITIES DIVISION**

445 MINNESOTA STREET, SUITE 1200

ST. PAUL, MN 55101-2130

(651) 296-3353

(800) 657-3787

TTY: (651) 296-7206

TTY: (800) 366-4812

www.ag.state.mn.us

APR 28 1995

State of Minnesota

3530

SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

I, Joan Anderson Growe, Secretary of State of Minnesota, do certify that: Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

This corporation is now legally organized under the laws of Minnesota.

Corporate Name: Minnesota General Crime Victim Coalition

Corporate Charter Number: 1J-718

Chapter Formed Under: 317A

This certificate has been issued on 10/18/1993.



Joan Anderson Growe
Secretary of State.

3-80

ARTICLES OF INCORPORATION
MINNESOTA GENERAL CRIME VICTIM COALITION

We, the undersigned, for the purpose of forming a corporation under and pursuant to the provision of the Minnesota Non-Profit Corporation Act 317A, and as a body corporate and adopt the following Articles of Incorporation.

ARTICLE I
NAME

The name of the corporation shall be:
Minnesota General Crime Victim Coalition

ARTICLE II
INCORPORATOR

The incorporator of the corporation shall be:
Sara L. Schlauderaff
Chisago County Victim Assistance Program
313 N. Main. Room 373
Center City, Mn 55012

ARTICLE III
ADDRESS OF REGISTERED OFFICE

The registered office of the corporation shall be located at:
Chisago County Victim Assistance Program
313 N. Main. Room 373
Center City, MN 55012

ARTICLE IV
PURPOSES

The corporation is organized for the purposes of furthering the following mission statement:

The mission of the Minnesota General Crime Victim Coalition is to develop and maintain a statewide coordinated effort to advance the cause and interests of crime victims in Minnesota.

The Minnesota General Crime Victim Coalition will pursue this mission by promoting:

1. Public and system education to increase awareness and responsiveness to victims rights, needs and services;
2. Support and encouragement for victim participation in the criminal justice system;
3. Development of quality services to meet the needs of general crime victims in Minnesota; and

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ARTICLE IV (Continued)

4. Strong effective victims' rights legislation.

To these ends, the corporation shall at all times be operated exclusively for charitable and educational purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended. All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to such purposes.

For its purpose and not otherwise, the corporation shall have only such powers as are required by and are consistent with the foregoing purposes, including the power to acquire and receive funds and property of every kind and nature whatsoever, whether by purchase, conveyance, lease, gift, grant, bequest, legacy, devise or otherwise, and to own, hold, expend, make gifts, grants, and contributions of and to convey, transfer, and dispose of any funds and property and the income therefrom for the furtherance of the purposes of the corporation hereinabove set forth, or any of them, and to lease, mortgage, encumber, and use the same, and such other powers which are consistent with the foregoing purposes and which are afforded to the corporation by the Minnesota Nonprofit Corporation Act, as now enacted or as hereafter amended.

ARTICLE V PECUNIARY GAIN

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporations shall inure to any officer or director of the corporation, nor to any other private person, excepting solely such reasonable compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;

2. No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), and political campaign or behalf of, or in opposition to, any candidate for public office;

3. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended.

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ARTICLE VI
DURATION

The duration of the corporation's corporate existence shall be perpetual.

ARTICLE VII
MEMBERSHIP

The corporation shall have two classes of members, voting and non-voting, who shall be ascertained as prescribed in the Bylaws of the corporation.

ARTICLE VIII
MANAGEMENT

The management and direction of the business of the corporation shall be vested in its Board of Directors. The number, terms of office, powers, authorities and duties of the directors of the corporation, the time and place of their meetings and such other regulations with respect to them as are not inconsistent with the express provisions of these Article of Incorporation shall be as specified from time to time in the Bylaws of the corporation.

ARTICLE IX
MANAGEMENT (CONTINUED)

Any action, other than an action requiring membership approval, may be taken by the Board of Directors by written action signed by the number of directors that would be required to take the same action at a meeting of the Board of Directors at which all directors were present; provided that all directors shall be notified of the text of the written action prior to the signing by any of the directors. All directors shall be notified immediately of the effective date of any such written action that is duly taken.

ARTICLES X
DIRECTORS

Directors shall serve until the annual meeting of the Board of Directors in the year in which their term expires and until his or her successor has been elected and qualified.

No director shall have any right, title, or interest in or to any property of the corporation.

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ARTICLE XI
CAPITAL STOCK

This corporation shall have no capital stock.

ARTICLE XII
PERSONAL LIABILITY

The directors and officers of the corporation shall not be personally liable for the debts or obligations of the corporation of any nature whatsoever, nor shall any of the property of the directors or officers be subject to the payment of the debts or obligations of the corporation to any extent whatsoever.

ARTICLE XII
AMENDMENTS

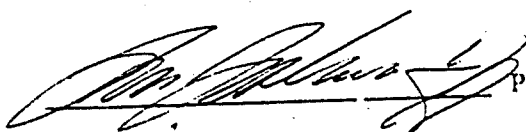
These Articles of Incorporation may be amended from time to time in the manner provided by law.

ARTICLE XIII
DISSOLUTION

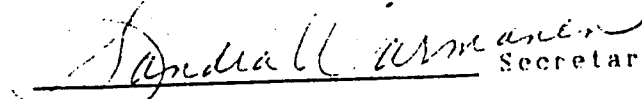
In the event of the liquidation, dissolution or winding up of this corporation, whether voluntary or involuntary, or by operation of law, except as and to the extent otherwise provided or required by law, the remaining property and assets of this corporation shall be distributed as provided in the Bylaws of this corporation, or in the absence of any such provision in the Bylaws, in such manner as the Board of Directors of this corporation, as constituted at the date of entry of the order allowing or directing the liquidation of this corporation's affairs, in their discretion shall by the affirmative vote of a majority of the directors determine to be best calculated to carry out the objects and purposes for which this corporation is formed; provided, however, that none of the property or assets of this corporation shall be distributed for purposes other than exclusively for charitable, scientific, literary or educational purposes, within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended, or such other provisions of Minnesota or Federal Law as may from time to time be applicable.

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In witness whereof, the undersigned officers certify that they have been authorized by the Board of Directors of the Minnesota General Crime Victim Coalition to execute these stated Articles, subject to the penalties of perjury as set forth in Minnesota Statutes Section 609.48 as if they had signed these Articles under oath.

 President

Date 9/10/93

 Secretary

Date 9-17-93

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
OCT 18 1993



Secretary of State

NP
J-718

0672

MINNESOTA SECRETARY OF STATE
AMENDMENT OF ARTICLES OF INCORPORATION



BEFORE COMPLETING THIS FORM, PLEASE READ INSTRUCTIONS LISTED BELOW.

CORPORATE NAME: (List the name of the company prior to any desired name change)

MINNESOTA GENERAL CRIME VICTIM COALITION

This amendment is effective on the day it is filed with the Secretary of State, unless you indicate another date, no later than 30 days after filing with the Secretary of State.

The following amendment(s) of articles regulating the above corporation were adopted: (Insert full text of newly amended article(s) indicating which article(s) is (are) being amended or added.) If the full text of the amendment will not fit in the space provided, attach additional numbered pages. (Total number of pages including this form ____.)

ARTICLE _____

Registered Office Address

Sherburne County Crime Victim/Witness Program
13880 Highway 10
Elk River, MN 55330

This amendment has been approved pursuant to *Minnesota Statutes chapter 302A or 317A*. I certify that I am authorized to execute this amendment and I further certify that I understand that by signing this amendment, I am subject to the penalties of perjury as set forth in section 609.48 as if I had signed this amendment under oath.

Catie Robinson

(Signature of Authorized Person)

030813

INSTRUCTIONS

1. Type or print with black ink.
2. A Filing Fee of: \$35.00, made payable to the Secretary of State.
3. Return completed forms to:

Secretary of State
160 State Office Building
St. Paul, MN 55155-1299
(612) 296-2803

FOR OFFICE USE ONLY

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

SEP 01 1994

John Anderson Thorne
Secretary of State

air

**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**
(Under Section 501(h) of the Internal Revenue Code)► Information about Form 5768 and its instructions is at www.irs.gov/form5768.For IRS
Use Only ►

Name of organization Minnesota Alliance on Crime	Employer identification number 41-1801338
Number and street (or P.O. box no., if mail is not delivered to street address) 1 West Water Street	Room/suite 260
City, town or post office, and state St. Paul, MN	ZIP + 4 55107

- 1 Election**— As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending June 30, 2018 and all subsequent tax years until revoked.
(Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

- 2 Revocation**— As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years (until a new election is made).
(Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ► ☒ election ☐ revocation
on behalf of the above named organization.

Bobbi Holtberg

(Signature of officer or trustee)

Bobbi Holtberg, Executive Director

(Type or print name and title)

1/15/19

(Date)

General Instructions*Section references are to the Internal Revenue Code.*

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which

the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible organizations. A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions),
2. Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
5. Section 170(b)(1)(A)(ix) (relating to agricultural research organizations),
6. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
7. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

Disqualified organizations. The following types of organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(i) organizations (relating to churches),

- b. An integrated auxiliary of a church or of a convention or association of churches, or

- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

Affiliated organizations. Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

Note: A private foundation (including a private operating foundation) is not an eligible organization.

Where to file. Mail Form 5768 to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

(Rev. September 2009)

Department of the Treasury
Internal Revenue Service**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**

(Under Section 501(h) of the Internal Revenue Code)

For IRS
Use Only ►

Name of organization

MN Alliance on Crime

Employer identification number

41 1801338

Number and street (or P.O. box no., if mail is not delivered to street address)

155 S. Wabasha Street

Room/suite

Ste. 104

City, town or post office, and state

St. Paul, MN 55107

ZIP + 4

- 1 Election**—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending **June 30, 2013** and all subsequent tax years until revoked. (Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

- 2 Revocation**—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending (Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ☒ election ☐ revocation on behalf of the above named organization.

Brenda Skogman
(Signature of officer or trustee)

Brenda Skogman, Treasurer

(Type or print name and title)

1/3/13
(Date)

General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

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4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
5. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
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For more details, see section 4911 and section 501(h).

Note. A private foundation (including a private operating foundation) is not an eligible organization.

Where to file. Mail Form 5768 to the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: APR 14 1995

Employer Identification Number:
41-1801338

Case Number:
365072020

Contact Person:
J. NOHLRAE

Contact Telephone Number:
(312) 836-6532

Accounting Period Ending:
JUNE 30.

Form 990 Required:
YES.

Addendum Applies:
NO.



MINNESOTA GENERAL CRIME VICTIM
COALITION
C/O SARA SCHLAUDERAFF
444 CEDAR ST STE 100--C TOWN SQUARE
ST PAUL, MN 55101-1256

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (D9/89)

MINNESOTA GENERAL CRIME VICTIM

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2104, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

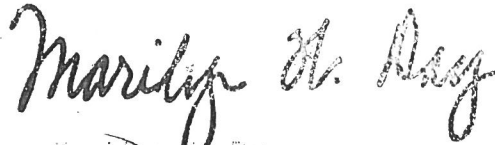
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

MINNESOTA GENERAL CRIME VICTIM

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Marilyn H. Day". The signature is written in dark ink and is positioned above the typed name and title.

Marilyn H. Day
District Director

MINNESOTA REVENUE

Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller. Do not send to the Department of Revenue.
Seller: Keep this certificate as a part of your records.

Check one

☐ Single purchase certificate☒ Blanket certificate (if checked, this certificate continues in force until cancelled by the purchaser)

Name of purchaser's business or organization

LUCY BANKS, Exec. Dir.

Business address

Minnesota General Crime Victim Coalition

8213 West 93rd Street Circle

City

Bloomington, MN 55438-1431

Zip code

Purchaser's tax ID number

Date of issue

If no number, give reason

see below

Name of seller from whom you are purchasing, leasing or renting

Seller's address

City

State

Zip code

Describe the nature of your business or organization. Include a description of the items normally sold in your business, if applicable.

we help

Describe the items for which you are claiming exemption.

Circle the exemption reason code (see page 2 for details). Enter the number or title where applicable.

Code Description

A Agricultural or industrial production

B Direct pay. Enter DP#

C Exempt organization. Enter ES# or type of group

40355

D Motor carrier direct pay. Enter MCDP#

E Percentage exemption

☐ Advertising (enter percentage) % ☐ Utilities (enter percentage) %

F Resale

G Resource recovery facility. Enter CN#

H Services (multiple points of use)

I Other. Enter title

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY—If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser

Print name here

Title

Date

Lucy Banks

Lucy Banks

Exec. Dir.

5.5.03

If you have questions, call 651-296-6181 or 1-800-657-3777. TTY: 1-800-627-3529 Minnesota Relay Service.

Fed. I.D. Tax # 41-1801338
 MN Tax ID # 2114607

What is a Strategic Issue?

Something the organization can do something about and has more than one answer. It is a complex issue needing complex solutions.

If not addressed, will threaten the future of the organization either in the immediate or long-term.

Has a long-range focus, thus distinguishing it from more tactical issues.

Is addresses the fundamental questions of meeting the needs of the community, therefore is more mission and vision focused.

Adapted from:

Allison, Michael and Kaye, Jude (2005), *Strategic Planning for Nonprofit Organizations: A Practical Guide and Workbook, Second Edition*, John Wiley and Sons

Bryson, John M. (2004), *Strategic Planning for Public and Nonprofit Organizations: A Guide to Strengthening and Sustaining Organizational Achievement, Third Addition*, Jossey Bass

6 Characteristics of EFFECTIVE BOARDS

GOAL SETTING

- Establishing clear objectives and goals.
- Defining measurable outcomes.
- Setting timelines and milestones.

STRATEGIC THINKING

- Identifying long-term vision and direction.
- Analyzing market trends and opportunities.
- Developing innovative solutions.

FINANCIAL MANAGEMENT

- Monitoring budget and financial performance.
- Allocating resources effectively.
- Ensuring transparency in financial reporting.

TECHNOLOGY ADOPTION

- Embracing digital transformation.
- Investing in research and development.
- Leveraging data analytics for decision-making.

INTEGRITY AND ETHICS

- Upholding high standards of conduct.
- Promoting transparency and accountability.
- Fostering a culture of trust and collaboration.

ADAPTABILITY

- Responding swiftly to changing circumstances.
- Encouraging flexibility and innovation.
- Maintaining resilience in the face of challenges.

BOARD DIVERSITY

- Including members from different backgrounds.
- Valuing diverse perspectives and experiences.
- Enhancing decision-making through varied viewpoints.

BOARD ENGAGEMENT

- Encouraging active participation and input.
- Providing regular communication and updates.
- Recognizing and rewarding contributions.

BOARD EVALUATION

- Conducting periodic assessments of effectiveness.
- Soliciting feedback from stakeholders.
- Implementing improvements based on findings.

BOARD REPORTING

- Providing transparent and timely information.
- Utilizing clear and concise communication.
- Addressing concerns and questions promptly.

BOARD SUPPORT

- Offering guidance and mentorship to management.
- Facilitating access to resources and expertise.
- Acting as a sounding board for ideas and decisions.

BOARD COLLABORATION

- Encouraging teamwork and cooperation.
- Sharing knowledge and best practices.
- Building strong relationships and networks.

BOARD ACCOUNTABILITY

- Holding members responsible for their actions.
- Establishing clear roles and responsibilities.
- Enforcing consequences for misconduct.

BOARD INFLUENCE

- Exercising positive impact on organizational success.
- Advocating for ethical and sustainable practices.
- Driving meaningful change and progress.

BOARD COMMITMENT

- Demonstrating dedication and loyalty.
- Prioritizing board duties and responsibilities.
- Contributing time and effort consistently.

BOARD TRANSPARENCY

- Operating openly and honestly.
- Disclosing relevant information proactively.
- Building trust through openness.

BOARD RESILIENCE

- Withstanding adversity and setbacks.
- Maintaining focus and determination.
- Recovering quickly from challenges.

BOARD SYNERGY

- Harnessing collective strengths and talents.
- Creating a cohesive and unified team.
- Achieving greater results through collaboration.

BOARD LEADERSHIP

- Guiding the organization towards success.
- Inspiring and motivating others.
- Taking decisive action when needed.

BOARD NETWORKING

- Building connections with industry peers.
- Expanding reach and influence.
- Seeking opportunities for growth.

BOARD INNOVATION

- Encouraging creative thinking and ideas.
- Supporting experimentation and risk-taking.
- Driving continuous improvement.

BOARD SUSTAINABILITY

- Considering environmental and social impacts.
- Promoting responsible business practices.
- Ensuring long-term viability and success.

BOARD EXCELLENCE

- Striving for the highest quality of work.
- Pursuing excellence in all endeavors.
- Setting benchmarks for performance.

BOARD IMPACT

- Making a positive difference in the world.
- Leaving a lasting legacy for future generations.
- Contributing to societal well-being.

BOARD VISION

- Articulating a clear and compelling future.
- Inspiring others to share in the dream.
- Charting the course for achievement.

BOARD PASSION

- Showing genuine interest and enthusiasm.
- Being fully invested in the mission.
- Bringing energy and positivity to the team.

BOARD INTEGRITY

- Standing firm in principles and values.
- Doing what's right, even when it's difficult.
- Earning respect and trust through honesty.

BOARD CREATIVITY

- Thinking outside the box.
- Generating novel ideas and solutions.
- Embracing imagination and originality.

BOARD TEAMWORK

- Collaborating effectively as a group.
- Supporting each other and sharing resources.
- Working together towards common goals.

BOARD COMMUNICATION

- Engaging in open and honest dialogue.
- Listening actively and respectfully.
- Expressing thoughts and feelings clearly.

BOARD PROBLEM-SOLVING

- Tackling challenges head-on.
- Brainstorming effective solutions.
- Implementing strategies to overcome obstacles.

BOARD DECISION-MAKING

- Weighing options carefully.
- Consulting with relevant parties.
- Making informed choices that align with the mission.

BOARD ADAPTABILITY

- Adjusting plans as needed.
- Embracing change and uncertainty.
- Finding new ways to achieve goals.

BOARD RESILIENCE

- Bouncing back from setbacks.
- Maintaining optimism during tough times.
- Learning from failures and growing stronger.

BOARD SYNERGY

- Combining efforts for greater effect.
- Creating something more than the sum of parts.
- Maximizing the potential of the team.

BOARD LEADERSHIP

- Guiding the team by example.
- Inspiring others to follow.
- Taking responsibility for the outcome.

BOARD NETWORKING

- Building relationships beyond the boardroom.
- Seeking advice and support from mentors.
- Expanding the organization's reach.

BOARD INNOVATION

- Encouraging experimentation and risk-taking.
- Supporting new initiatives and ventures.
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BOARD RESILIENCE

6 Characteristics of EFFECTIVE BOARDS



Researchers Thomas Holland, Barbara Taylor, and Richard Chait worked for several years to determine why some nonprofit boards excel and others do not. They had three questions in mind as they conducted this research:

1. What characteristics define and describe effective boards of trustees of independent colleges?
2. Do the behaviors of effective and ineffective boards differ systematically?
3. What is the relationship, if any, between board effectiveness and institutional performance?

They concluded, among other things, that:

1. There are specific characteristics and behaviors that distinguish strong boards from weak boards, which were classified into six dimensions of effective trusteeship.
2. There is a positive and systematic association between the board's performance, as measured against these competencies.

Those six characteristics of effective boards that emerged as a result of interviewing several hundred boards and chief executives and surveying over 1,000 more, are highlighted here. Developing these characteristics in a board will help it govern more and manage less.



CONTEXTUAL

Effective boards understand and take into consideration the culture and norms of the organizations they govern. They adapt to the unique characteristics and culture of the organization and its staff. They rely on the organization's mission, values, and traditions as guides for their decisions. They act so as to exemplify and reinforce its core values and commitments. Try the following:

- Orient board members with an explicit introduction to the organization's values, norms, and traditions.
- Invite former members, administrators, and living legends to convey the organization's history.
- Discuss the concepts of shared governance, collegiality, and consensus with the organization's current leaders.
- Review the organization's hallmark characteristics and basic values that set it apart from competitors.

In advance of a retreat, the board of a liberal arts college responded to an online survey that posed a number of questions, including: "What is our greatest comparative advantage today? What will be 10 years from now? What is our greatest comparative disadvantage today? What will it be 10 years from now? What values do we hold most dear that we will not sacrifice at any cost?" During the retreat, the board met in small groups to discuss the results and determine steps the board could take to ensure that the institution remains competitively strong.

6 Characteristics of EFFECTIVE BOARDS



EDUCATIONAL



Effective boards ensure that their members are knowledgeable about the organization and the board's roles, responsibilities, and performance. They consciously create opportunities for board education and development and regularly seek information and feedback on the board's own performance. They pause periodically for self-reflection, to assess strengths and limitations, and to examine and learn from the board's successes and mistakes. This includes doing the following:

- Set aside some time at each meeting for a seminar or workshop to learn about an important matter of substance or process or to discuss a common reading.
- Conduct extended retreats every year or two for similar purposes and for analyzing the board's operations and its mistakes.
- Meet periodically with board leaders from similar organizations.
- Rotate committee assignments so members can become familiar with many aspects of the organization.
- Establish internal feedback mechanisms from members.
- Conduct annual surveys of members on individual board member and collective board performance.

A hospital board routinely allows board members to provide anonymous input (so no one need feel embarrassed about lack of knowledge) regarding topics for board education. Periodically, management constructs a list of relevant health-care issues (e.g., pay for performance, metrics for quality and safety) and has board members rate their knowledge on the topic using a 1 to 5 scale where 1 = I know very little to 5 = I know a great deal. For items receiving low overall scores, the hospital sets up "Board Member Education Hours."

Another hospital board recognizes that dozens of acronyms are used at board meetings and the number in the industry continues to grow. For every board meeting, as board members enter, they receive a blank index card on which they note every time an acronym is used of which they are unaware. The board book for each meeting then includes an updated, annotated list, which continues to evolve.

Again, no one has to be embarrassed by not knowing and meeting time is not interrupted to explain each acronym.

6 Characteristics of EFFECTIVE BOARDS



INTERPERSONAL

Effective boards nurture the development of their members as a working group, attend to the board's collective welfare, and foster a sense of cohesiveness. They create a sense of inclusiveness among all members, with equal access to information and equal opportunity to participate and influence decisions. They develop goals for the group, and they recognize group achievements. Ways to do this include the following:

- Create inclusiveness.
- Have events that enable board members to become better acquainted with one another.
- Build some slack time into the schedule for informal interaction.
- Share information widely and communicate regularly.
- Communicate group norms and standards by pairing newcomers with veteran board members.
- Ensure the board has strong leadership by systematically grooming its future leaders and encouraging individual skills development.

Many boards regularly include social gatherings in the schedule for board meetings. For example, a college board schedules one of its three regular board meetings near commencement time so that board members are there for that event and can interact not only with each other but also with students, parents, and faculty.

The board of a community service organization begins each board meeting with a quick session where board members share what's new in their lives — some meaningful event. A school board opens with a different question every other meeting such as, "What's the best movie you've seen recently?" or "Best play? Best book? Best symphony? Sporting event?" People get to know each other in a different way.



STRATEGIC

Effective boards help their organizations envision a direction and shape a strategy for the future. They cultivate and concentrate on processes that sharpen organizational priorities. They organize themselves and conduct their business in light of the organization's strategic priorities. They anticipate potential problems and act before issues become crises. Try the following ways to develop a strategic board:

- Establish board priorities and a work plan based on organizational strategies and priorities.
- Provide key questions for discussion in advance of meetings.
- Develop a board information system that is strategic, normative, selective, and graphic.

Many nonprofits have generated dashboards — one-page graphical displays of organizational key performance indicators that are color-coded so board members can see what is trending up over time in green, what is flat in yellow, and what is trending downward in red. Questions are posed around the red items: What are the suppositions about why the indicator is red? Are the reasons within or beyond our control? How else might we think about this? What might we be missing? What might be done?





ANALYTICAL



Effective boards recognize the complexities and subtleties of issues and accept ambiguity and uncertainty as healthy preconditions for critical discussions. They approach matters from a broad organizational outlook, and they critically dissect and examine all aspects of multifaceted issues. They raise doubts, explore trade-offs, and encourage differences of opinion. To cultivate this, try the following:

- Analyze issues and events, taking into account multiple potential outcomes and points of view.
- Seek concrete and even contradictory information on ambiguous matters.
- Ask a few members to play devil's advocates, exploring the downside of recommendations.
- Develop contingency and emergency plans.
- Ask members to role-play the perspectives of key stakeholders.
- Brainstorm alternative views of issues.
- Consult outsiders and seek different viewpoints.

One board distributes cards to each board member for each meeting; all but two of the cards are blank, the two say, "Devil's Advocate." This method ensures that opposing views are raised and shifts that role to different people so that it's not always the usual person who always plays that part and to ensure that at least someone plays that crucial role. Board members enjoy this process, saying that they listen and participate quite differently when they're the DA, and everyone seems to be more engaged.

The board of a university recently rethought its contingency planning process to always discuss three plans — Plan A is Best Case, Plan B is Most Likely Case, and Plan C is Worst Case. Another university that has two locations — one on each coast — does a board member swap for each meeting; one East Coast board member attends a board meeting on the West Coast and vice versa. This way, board members learn about what's happening at the other location and more important, learn and transport different ideas about governance.

6 Characteristics of EFFECTIVE BOARDS



POLITICAL

Effective boards accept as a primary responsibility the need to develop and maintain healthy relationships among major constituencies. They respect the integrity of the governance process and the legitimate roles and responsibilities of other stakeholders. They consult often and communicate directly with key stakeholders and attempt to minimize conflict and win-lose situations. To do this, try the following:

- Broaden channels of communication.
- Distribute profiles of board members and annual board reports.
- Invite staff and consumers to serve on board committees and task forces.
- Invite outside leaders to address the board.
- Visit with staff.
- Work closely with the chief executive to develop and maintain processes that enable board members to communicate directly with stakeholders.
- Monitor the health of relationships and morale in the organization.
- Keep options open and avoid win-lose polarizations.
- Be sensitive to the legitimate roles and responsibilities of all stakeholders.

A college board sets aside time at each of its three meetings per year to interact with a different constituency — students in January, faculty in May, and staff or community members in October. During board meetings, a university board links each board member to two or three students to dine together over lunch in the cafeteria and links pairs of board members with pairs of faculty members for dinner.



POINTS TO REMEMBER

The best boards:

- Keep their history and context familiar.
- Spend time educating board members in key areas.
- Pay attention to the board as a team or cohesive group and incorporate social time for board members to get to know and trust each other.
- Pay attention to succession planning and nurture future board leadership.
- Discuss the views of key stakeholders and create opportunities for board members and stakeholders to interact.
- Ensure that most board meetings most of the time focus on strategic matters.



Overcoming Hidden Barriers to BOARD DIVERSITY & INCLUSION

Merryn
Rutledge
principal,
ReVisions
LLC

BOARD DIVERSITY & INCLUSION

Most nonprofit boards understand the potential benefits of board diversity and inclusion, yet many struggle to fulfill the promise offered. Why is that? We mean well, after all. Are there hidden barriers to achieving this promise? In some cases, the answer to this question is “yes.” But there is good news too. Once identified, we can work to overcome these barriers and become the diverse and inclusive boards we want and need to be.

We’re faced with a conundrum, however. How can boards see and change what is hidden from their awareness? One way is to learn from others. Allow me to introduce you to Caron, Laura, Anne, and the boards of Food Aid and The Regional Trust — two fictional boards that, in their attempts to diversify and become inclusive, make a series of mistakes that actually lead to exclusion and inequity. Their stories are based on my research and my organizational development consulting practice. By analyzing these cases, I hope to give insight into your own board’s approaches to diversity and inclusion, to help you identify possible blind spots, and to present opportunities for change.

FOOD AID

Food Aid is a state commission. Caron is a Food Aid client who joined the board as its one consumer member. Unfortunately, she frequently misses meetings because she does not own a car, often does not receive meeting notices because she lacks access to a phone and the Internet, and her work schedule at a halfway house often conflicts with the board meetings. Most members of the board are unaware that Caron lacks resources and work flexibility. At the same time, several members have indicated that she makes a valuable contribution to their understanding of hunger, saying that she makes “the vivid face of hunger” real.

THE REGIONAL TRUST

The Regional Trust is an affordable housing nonprofit that has set aside two board seats for subsidized housing residents in accordance with its strategic plan, which states that the organization will create and implement ways to hear and act upon client needs. While attending a board meeting, I notice that Laura and Anne — the two board members who occupy the seats set aside for residents — are silent during a technical discussion of the organization’s finances. Their colleagues on the board — an attorney, two social service civil servants, two bank officials, and two nonprofit executive directors — are engaged in the discussion.

HOW EXCLUSION OCCURRED

Unwittingly, both Food Aid and The Regional Trust have marginalized Caron, Laura, and Anne. As a result, their efforts to enhance diversity and inclusion have backfired. Let’s look at how this happened.

A Narrow View of Diversity

One clue lies in the way these boards recruit members. In an effort to include socio-economic diversity, both Food Aid and The Regional Trust set aside board seats for their clients. To select a member for one characteristic of diversity (receiving food or housing aid) is to take a narrow view of diversity, however, and interferes with a board member’s ability to see Caron, Laura, and Anne as multi-dimensional human beings with many identities. For example, in addition to having personal experience with poverty and hunger, Caron is white, middle-aged, a single mother, and works with a vulnerable population. Her views on hunger and the food assistance system are, no doubt, influenced by all of these identities, but by seeing her as the “face of hunger,” the board sees only one facet of her diversity and casts her as a symbol of all hungry people. Furthermore, in view of the purpose of Food Aid, which is to review and influence public policy for addressing hunger, the board’s reliance upon one person as an informal teacher about hunger severely limits its perspective. How informed will its policy recommendations actually be?

BOARD DIVERSITY & INCLUSION

It's important to note too that the Food Aid and Regional Trust boards do not make a similar assumption about the members recruited for their professional expertise. That is, they do not assume that the bank officer on the Regional Trust's board represents all of the city's banks or that the business owner represents all businesses. These members are viewed as multi-dimensional.

A clearer understanding and wider view of diversity would help both boards. Achieving diversity is not a simple task of offering membership to one missing constituency. Boards need to recognize and track every member's diverse identities — individual and group — to understand how these may influence the board's work. Group identities? Yes. We all are members of groups — people of the same race, the same sex, and the same age cohort, for example. These group affinities can be important to our self-understanding and to how others see and interact with us. For example, when I am the only woman in the boardroom, I am more aware of my group identity as a woman than when I am in a boardroom with roughly equal numbers of men and women. My fellow board members also may be more aware of my group identity, as well as their own gender identity, when I am the single female board member.

In summary, both Food Aid and The Regional Trust boards confuse diversity with inclusion. They do not see that shifts in a board's diversity profile merely prepares it for inclusion, which occurs through heightened awareness of and changes in processes and practices.

Board Practices

Food Aid and The Regional Trust also exclude Caron, Laura, and Anne through their board practices. The Food Aid board, for example, communicates by phone and e-mail and holds meetings at times and locations that favor members with cars and predictable daytime work schedules. Caron lacks access to these resources. The Regional Trust failed to equip Laura and Anne for effective board service by not providing them with training in nonprofit financial management, which is why they were quiet when the board was discussing the organization's finances. This board needs to evaluate its recruitment and orientation practices; it needs to identify what knowledge new board members need to serve effectively. The board's diversity and inclusion plan should include a path to full board engagement.

Power Differences

Another hidden process that interferes with inclusion involves power. Without intending to or realizing it, both Food Aid and The Regional Trust have created a power dynamic in which most board members are powerful and one or a minority is disempowered. For Caron to have become “the vivid face of hunger” and for Laura and Anne to occupy board seats set aside for clients means that they have power as symbols, but such power is equivocal, at best. To be seen as representative of a whole group is to be seen as one-dimensional. Furthermore, Caron, Laura, and Anne's separateness stands out in relief against the interconnections, power, and control enjoyed by the other board members, who are members of the systems that assist people like Caron, Laura, and Anne. The other board members are able to attend meetings and have learned from experience in their careers and from board service how to read and analyze financial information and economic data, for example. The majority of these board members seem oblivious to these sources of power, however. They confuse granting Caron, Laura, and Anne a place at the table with having full board membership.

Peggy McIntosh, associate director of the Wellesley Centers for Women, has called such hidden sources of power and privilege “unearned assets” and, speaking from her own experience as an educated, well-off white woman, has claimed they are hard to bring to awareness. She has described such unrecognized sources of power as “an invisible, weightless knapsack of special provisions, assurances, tools, maps, guides, codebooks, passports, visas, clothes, compass, emergency gear, and blank checks” that certain board members can call on without even realizing the knapsack is there.

BOARD DIVERSITY & INCLUSION

Power differences often are unintentionally held in place by board policies and practices. The Food Aid board does not talk about adjusting meeting times or shifting its norms for communicating with members. The Regional Trust does not include financial training in its board orientation. Most members of these boards unknowingly wear knapsacks of powerful assets that Caron, Laura, and Anne do not wear.

THE NONPROFIT BOARD AS A CENTER OF POWER

Still deeper assumptions may contribute to a board's out-of-awareness involvement in systems of privilege, such as the paternal and hierarchical notions about power embedded in our perceptions of boards of directors and boardrooms.

The very language we use to describe boards reflects and reinforces a view of the board as a power center. We speak of the "boardroom" as a territorial claim, if you will, even in organizations that may have no such special room. Metaphors about "seats," "having a seat at the table," and "inviting" new members "to the table" suggest a carefully chosen few with appointed places. Just slightly more complicated are connotations of "trustees" who hold responsibility for broader groups.

The boardroom has long been viewed as a place of privilege, making it easy for us to behave in presumptive ways, even as we invite greater diversity on our boards and try to conduct board business with greater inclusion. We may not even think to examine the power structures our boards represent and uphold. The result is that mindsets, structures, and practices conspire to encourage approaches to diversity and inclusion that impede, compromise, or even contradict our organizational missions.

THE POWERFUL PULL OF THE STATUS QUO

My own journey to this article includes mistakes I have made, and so I want to tell one more story. While serving on the board of Able Community, Inc., a nonprofit that provides services for elders and people with disabilities, I realized that an outdated boardroom phone system limited my fellow member Paul's effectiveness. Because of physical disabilities and limited access to subsidized transportation services, Paul needed to join board meetings by conference call. But even after we addressed the physical barrier posed by an inadequate conference phone system, we unknowingly impeded Paul's meeting participation by failing to examine and adjust our meeting norms. For example, we only intermittently encouraged "wait time" between member comments and did not make a habit of inviting Paul's questions and comments. It was only in retrospect, after Paul resigned from the board, that I realized that I had failed to assertively promote effective communication norms as a board member that I encourage as a consultant.

SOLUTIONS: LEARNING AND QUESTIONS THAT PREPARE FOR GREATER INCLUSION

Unfortunately, in an effort to embrace diversity, nonprofit boards often make mistakes that actually lead to exclusion and inequality. As Food Aid and The Regional Trust show,

- we invite new board members to join our boards for the wrong reasons
- we see diversity from a narrow perspective and do not expand our views about how diverse members can contribute
- we do not examine our existing diversities
- we do not see how power and privilege are embedded in our board practices

BOARD DIVERSITY & INCLUSION

How can a board grow more conscious and thoughtful about building a body with a diverse array of people and inclusive practices? How can we learn to see and change what is out of its awareness?

We can begin with the premise that effective board service requires us to be knowledgeable about and skilled in promoting diversity and inclusion. Here is what I believe boards need to learn:

- The definitions of and distinctions between diversity and inclusion.
- Individual identity as a complex interaction of characteristics, some permanent (e.g., skin color) and some temporary (e.g., some disabilities).
- Skills associated with tracking — noticing, acknowledging, and responding to — all kinds of differences.
- The ramifications of group membership and the board's group profile. This information lays the foundation for understanding the dynamics of power that result from group membership and group affinities.
- Invisible privilege and how to see it.
- How systems of privilege are embedded in the history and language of nonprofits.

Of course such learning is only one leg of the journey to greater diversity and inclusion. The new awareness that comes through learning should encourage boards to explore their assumptions, policies, and practices more deeply, and to ask questions like the following:

- What assumptions have we been making about diversity?
- What assumptions underlie our current recruitment practices, orientation practices, and meeting norms?
- What assumptions have we been making about individual and collective responsibility for participation in board meetings?
- Now that we have surfaced these assumptions, what will we do?
- What are our individual members' power and privilege credentials?
- What power derives from group membership?
- What structures embed inequity in our board? What will we do to change them?
- What practices embed inequity, and what will we do to change them?
- What paths to full membership will our board create and support?

What is our plan for greater diversity and inclusion? Exploring the answers to these questions will help your board find diversity and inclusion strategies that suit your organization and further your mission while fulfilling the promise of diversity and inclusion.



Ethos of TRANSPARENCY

Given a nonprofit's obligation to serve the public good, one might ask how the public, the government, and other stakeholders know that the mission is being advanced and the public interest is being served. The answer: Transparency.

There are various ways an organization can ensure transparency. It can make sure information about the organization's work and actions is clear, accurate, timely, and available. It can regularly hold a mirror up to its practices and behavior, taking a long, hard look at itself and allowing others to do so.

When the board and the organization's leaders allow others to stare into the looking glass — not just at the successes and progress, but also at the failures and setbacks — confidence and trust in the organization follow. On the heels of trust comes support.

WHAT DOES TRANSPARENCY LOOK LIKE?

Transparency begins with open communication among board members and between the board and senior staff. Frequent communication between the board chair and executive director or CEO (chief executive) is particularly important as this partnership is critical to the successful leadership of the organization. It includes basics, such as all board members having access to the same information when making decisions in addition to staff members having access to information about the organization's business (e.g., board meeting minutes, annual budgets).

Openness continues with external transparency, with being accountable to the public and outside stakeholders, such as current and potential donors, interested government parties, and also those who may receive services. This includes disclosure of general information and annual reports, as well as proactive communications of good and bad news.

Let's look at some guidelines for practicing transparency.

Information is disseminated. Being internally transparent, a chief executive willingly and immediately shares major news, good or bad, with the board. When big changes happen at the organization, key donors and stakeholders are notified quickly. This isn't burdensome when the chief executive and board appropriately define "major" for their organization.

Information is available and up-to-date. To be externally transparent, an organization's website should list board members, staff, program descriptions, and explanations of how to volunteer and/or make donations. Additionally, an organization should post online its most recent Form 990 and audited financial statements.



Exceptional boards promote an ethos of transparency by ensuring that donors, stakeholders, and interested members of the public have access to appropriate and accurate information regarding finances, operations, and results.

The Source: Twelve Principles of Governance That Power Exceptional Boards

In an environment where donors, the public, and charity regulators are asking more and more questions about the effectiveness of a nonprofit organization's practices, including the work of the board, many nonprofits are choosing to go one step further. BoardSource partnered with GuideStar to create a vehicle for organizations to do just that, and launched a section of the GuideStar Exchange titled "People & Governance" that enables organizations to share information about board orientation, composition, and performance; oversight; and ethical practices. To update your organization's GuideStar profile, visit www.guidestar.org.

Beyond these "quantifiable" indicators of transparency are two "qualitative" tactics that have less to do with documents and more to do with an organization's views about openness and honesty. Both are examples of internal transparency.

Hard questions are asked, and hard truths are spoken. Trust among those leading an organization is such that no one is intimidated when speaking out. Whistleblower policies serve as one way to protect staff and cultivate a sense of trust. Likewise, board members need to be able to share their concerns and invite other viewpoints.

Board performance is assessed regularly. BoardSource encourages boards to set aside time at the end of every board meeting to discuss whether their members' time and talent was used effectively or send a survey immediately following a meeting to address the same questions. We also recommend boards complete a formal written board self-assessment and then openly discuss the results. Some boards find it helpful to engage an external facilitator to bring in a fresh, neutral perspective and help guide the board's discussion.

ARE THERE LEGITIMATE ARGUMENTS AGAINST TRANSPARENCY?

Some nonprofit leaders do not embrace transparency with the same enthusiasm that others do. Here are a few of the arguments made against the practice.

It takes too much time. True enough. It takes real resources to gather good, thorough information and then to make the information easily digestible. But the risk of not spending time on transparency is that your stakeholders may be less likely to support your organization because they don't feel they know enough about your good work.

Many nonprofits use dashboards with an array of key indicators and metrics to monitor organizational performance. Just as with any logistical or navigational tool, dashboards can help save board members' valuable time by highlighting items that may require more detailed and thoughtful conversation.

"Too much information" can make situations and meetings uncomfortable. While it's easy to share successes, most of us don't want to broadcast our troubles or failures. Why would any chief executive with a sense of self-preservation want to tell the board about an underperforming program, especially one that the organization is considering sunseting based on continued lost revenue? Because the board is there to help and offer guidance on difficult issues. It's far better for the chief executive to practice the "doctrine of no surprises" because the level of trust usually goes up when leaders are open about problems. And, together, they can determine how to solve them.

Shouldn't some of what we do be confidential? Yes. There is certainly information that few, if any, outside the board need to know or even have the right to know. No one outside the board, for example, needs to know the results of a chief executive's performance review and assessments of individual board members. It's perfectly reasonable not to share operating plans and budgets with the public. Prudent judgment and input from the staff and board can help determine what data may be revealed to whom.



MORE ON DASHBOARDS:

[*The Nonprofit Dashboard: Using Metrics to Drive Mission Success, Second Edition*](#)

[*10 Common Benefits of Dashboard Reporting*](#)

Is there a cost to being too transparent? The costs of not being transparent are greater than being too open. Without public trust, a nonprofit has little chance of thriving, let alone surviving. Simply put, trust brings needed support.

THE PLUSES OF TRANSPARENCY

While it is easy to enumerate barriers that inhibit boards and their organizations from embracing an ethos of transparency, there are many more reasons to embrace it. In addition to the core value of maintaining public trust, other benefits include the following:

Donors, board members, other stakeholders may become active partners in solving problems, thereby strengthening the organization. For example, within hours of being told about a potential and major cash-flow problem, the staff of a national organization had more than a dozen ideas for saving funds, ranging from more careful use of office supplies and reviewing travel and expenditure policies to each person taking one day off without pay every other week.

The surprise of receiving bad information is greatly diminished. When boards, staff, and donors expect to hear both good and bad news, they are better prepared to celebrate the good and respond to the bad. For example, when the chief executive takes the time to provide monthly updates to all board members on fundraising efforts — highlighting successes and also requests that are still outstanding — board members invariably volunteer to help support the organization's leaders.

Planning and developing strategy is far easier and more effective when you know what to expect, and better decisions can be made if all the facts, including pros and cons, are on the table. For example, when two nonprofits planning to share space owned by one of them met, the owner disclosed that the building had not been well maintained and substantial dollars would soon be needed to repair it — dollars that the nonprofit owner did not have. Rather than running the other way, the “tenant” worked to determine how the two organizations together could raise the necessary dollars.

As this example illustrates, transparency is key to the success of any collaboration between nonprofits. To learn more about the role strategic partnerships and restructuring can play in accelerating and amplifying an organization's mission, visit [The Power of Possibility: Exploring Greater Impact through Strategic Partnerships website](#).

BECOMING TRANSPARENT

Transparency is not easy to achieve and certainly can't be mastered overnight. Younger, smaller, or more nimble organizations may find it easier to move toward transparency. Older, larger, more institutionalized nonprofits may believe that they have more at stake and may find change harder. Nevertheless, embracing transparency is well worth the effort. A more informed stakeholder base strengthens fundraising, partnerships, and staff and board commitment.

The article was adapted in April 2017 from its original version, which was first published in the May/June 2007 issue of Board Member and written by Anne Cohn Donnelly.

CONTINUED >

What information is public knowledge?

Nonprofits are legally obligated to share the following documents with the public or their members.

- Form 990. With some exceptions, every tax-exempt nonprofit must share this form from the past three years with anyone requesting it. One easy way to meet this IRS requirement is to post the form on your nonprofit's own website or with GuideStar at www.guidestar.org.
- Form 990T. This form indicates the types of unrelated business activities your organization might be involved in.
- Forms 1023 and 1024. These forms are the tax-exemption application forms.
- Membership organizations: Specific financial documents must be made available to your members as your state laws specify. Know your state requirements if you are a membership organization.
- Organizations covered by state sunshine laws: Board meetings, meeting notices, and meeting minutes must be open or available to the public as stipulated by your state laws. Further information is available at www.rcfp.org/open-government-guide.

What information is private?

There is no obligation for nonprofits to share their planning documents that allow them to remain competitive. Confidential material that would jeopardize the reputation or integrity of an individual should remain undisclosed as well.

- Budget
- Executive session minutes
- Donors who have asked to remain anonymous — If a donor makes this request, his or her name should not be disclosed to anyone outside the senior staff and board. The list that is attached to Form 990 is not part of public disclosure.
- Private addresses of board members can remain private. It is no longer necessary to provide an address for individual board members on the Form 990. If, however, board members (or key employees) cannot be reached via the organizational address, another address must be disclosed on Schedule O.
- Personnel files. Even board members should have no need to see them.
- Client and patient information. In the healthcare field, the Health and Insurance Portability and Accountability Act (HIPAA) protects medical records.

Here We Go Again: The Cyclical Nature of Board Behavior

by Julia Classen

"I've been here a long time and I've seen all this behavior before. I'm just so tired of it!"

WAS TALKING WITH AN EXECUTIVE THE OTHER DAY about the problems she was having with her board, when she declared, "I've been here a long time and I've seen all this behavior before. I'm just so tired of it!" At that moment, I remembered an article by Miriam Wood, titled, "Is Governing Board Behavior Cyclical?"¹

While digging out the article to reread it, I thought about all the changes that have occurred since the article was first published, in 1992. Since then, the nonprofit sector has seen exponential growth, increased professionalism, and an explosion in academic research, with a concomitant number of undergraduate and graduate degrees awarded in the field. Nonprofit governance research and practice have grown to the point that there is now a biannual conference that brings together scholars and practitioners to explore and advance the body of knowledge in the field. I found myself wondering whether the board behavior framework advanced by Wood was still as applicable today as it was in 1992. To address this question, I have drawn upon information from *NPQ*'s 2011 reader survey, and my own experience serving on nonprofits for more than thirty years as well as working for nonprofit boards as a consultant.

JULIA CLASSEN is cofounder and president of Aurora Consulting, Inc., an adjunct faculty member at the University of Minnesota's Hubert Humphrey School of Public Affairs, and a senior fellow at the Minnesota Council of Nonprofits.

Responding to Crises, Not Episodic Tensions

In her article, Wood describes a framework for nonprofit board behavior that begins with a non-recurring founding period followed by a set of three distinct operating phases: *supermanaging*, *corporate*, and *ratifying*. When an organization reaches this last phase, it experiences a transformative change precipitated by an internal or external crisis, and the process begins all over again . . . and again . . . and again. These crises are fundamental to an organization. They are not small episodic tensions but rather events that jar the organization and compel the board to act differently. As an *NPQ* reader describes it, "The agency has experienced significant challenges which have forced the board to engage as they never have before."

Each time a board enters a new cycle it is different from the previous one, because the organization and external environment will have changed. The board's response to each new cycle will often be different, too, because the crises that move them are always evolving.

The Founding Period

The founding period has two sub-phases: collective and sustaining. In the collective phase, the board generally embodies the mission and believes the organization to be worthy of significant involvement. During this phase, board members serve because it fulfills a personal as well as a professional need. In the early days, weeks, or even years, there may not be a paid executive, but a leader does



Despite its name, the founding period can last for years. It usually takes a substantial crisis to propel the board into the supermanaging phase.

eventually emerge. At some point, after funding has been secured, an executive is hired.

At this juncture, additional funding begins to flow in, and this often marks the shift to the sustaining phase. In this phase, the original board members begin to leave when they see that the organization has created a model that is relatively stable and has adequate resources, and new members take their place.

Despite its name, the founding period can last for years. It usually takes a substantial crisis to propel the board into the *supermanaging phase*.

The Supermanaging Phase

As former member of the founding board of a community-based organization that provides direct services and advocacy for an underserved population, I watched as we followed the above series of events precisely. The organization had become well regarded—known for its ability to achieve large victories with a small and innovative group of staff members. Many of us on that founding board left when we felt that the organization was stable, with paid staff members, key signature programs, a solid funding stream, and a clear path forward. The next generation of community members who joined the board was as committed as the founding members but relied on the executive to raise funds, further develop the program, provide the analysis of community needs, and set the organizational direction. Then a crisis occurred.

The crisis was financial. The organization had come to rely heavily on a single stream of income for more than 50 percent of its budget; then, in the space of three years, that income stream declined by 75 percent. The board had not questioned the lopsided nature of the budget nor provided direction to the executive about how to manage the income. Board members relied on the executive to raise the funds and monitor the expenses. They simply approved the reports and budgets as necessary, and focused on development of the programs.

Enter the supermanaging phase. A characteristic response to crisis during an organization's founding period is to recruit board members with specific professional expertise or skills. Wood calls them MAPs (middle-aged professionals). Typically, MAPs are bureaucratic and rational in their

approach—or, as Wood describes it—“corporate.” MAPs are planners who like to know how the organization will achieve its goals. Like board members in the collective phase, they are committed to the organization's mission and they also understand that serving on the board may benefit both their altruism and their professional development. Thus, they are more practical in their approach to board work and what they hope to gain from it.

A supermanaging board recruits members for their skill sets and networks, and is more inclined to ask questions of the executive rather than simply ratify his or her actions. Committees that may or may not have already been in place are engaged and active. The board supplements information from the executive with informal sources that may include stakeholders, funders, committee members, etc.

As reported by Ruth McCambridge in this issue, *NPQ* readers were asked in a survey what changes they were noticing—if any—in their organization's board. One reader described “a great sense of urgency, which in turn engendered a greater sense of urgency, which in turn engendered more participation.” Another reader gave the following description:

[Board members] are increasingly involved due to the significance of the issues. This is both good, because they have a variety of strategic ideas on important issues, and challenging, because it sometimes leads them into non-governance territory . . . More problems in the state's ability to pay, combined with rule changes and drops or losses in funding that are unprecedented in our forty-year history, have sparked the changes.

Tensions may emerge between the board members and the executive as the power dynamics shift. The board may be perceived as no longer under the executive's thumb. Board members who had been acting as volunteers may now be seen as unprofessional, compromising the role of the board because of their dual service to the board and the organization. The board members begin to define their primary roles to be stewardship and oversight, and thus expect greater accountability and transparency from the executive. At this point, the board has begun to move into the *corporate phase*.

The Corporate Phase

During the financial crisis at the organization I described earlier, some board members left and MAPs were recruited to take their place. This new board, along with the executive, made a series of difficult decisions that stabilized the diminished organization. The board committees, which previously had been meeting sporadically, began to meet regularly and worked closely with staff members. The board initiated a strategic planning process, created a formal process to review the executive, and began to have strong attendance at meetings.

Another important change was the shift in allegiance from the executive to the organization, as board members became more focused on the organization's success. They became more willing to question the executive's actions, intervene when necessary, and overrule the executive's decisions. The board was now acting as the organization's manager.

Over time, the board members began to manage less, work more on board development, and create systems of oversight to ensure the financial crisis would not be repeated. The organization is still in this phase. It has gone through transition from a long-serving executive director to an interim executive director to a full-time executive director—and, recently, yet another new executive director—as well as significant board membership turnover due to exhaustion. Now that the organization has become stabilized with its strong third director and core group of MAPs, the board hopes to move forward. Once again, some sort of external or internal shift occurred to bring the board to the cusp of its new phase.

To some, the corporate phase is nonprofit governance nirvana. The committees meet regularly, the board is focused on mission and oversight, and decisions are made based on insightful and clear information provided by the executive director and leadership staff. The board makes policy decisions and staff members implement them, providing the board with complete and accurate reports on their progress in achieving the policy decisions and goals outlined in the strategic plan. The board may also receive additional internal and/or external information pertaining to organizational effectiveness, response to organizational

needs, etc., from consultants, researchers, and organization partners.

An *NPQ* reader described her corporate board as having achieved just such an ideal state:

The board spends very little time managing and more time thinking about the long-term good of the organization. It's been great. We went through layoffs and there's been no second-guessing—only support for management and those who stayed. They understood how hard it was and backed up all of our decisions. The board is also more interested in fundraising, and [board members are] looking at themselves more critically, wondering if [they] have the right people on the board. They are less tolerant of people who don't attend meetings . . . We have had some conflict on the board but it's all been positive—very issue based and not at all personal. I think we've made better decisions . . . as [we] saw our finances deteriorate and then people and programs cut, [we] realized that if [we] don't follow through, the results can be pretty drastic.

During the corporate phase, board-recruitment efforts focus on developing a board with more community, financial, and social clout. The operations of the board and organization become more professional and routine, and power flows smoothly from the board to the executive. However, sustaining this nirvana can be challenging. It is always a challenge to keep the board well informed and engaged. It is a balancing act to both engage the passion of the board members for the mission of the organization and tap into their skills and expertise without over-informing them, thus implying that they should manage rather than lead. On the other hand, under-informing a board can make members feel irrelevant or unnecessary. In my consulting practice, I have seen executives handle this balancing act by consciously weighing each communication with their board, and asking themselves the following questions:

1. What does the board need to know?
2. What does the board want to know?
3. What is my purpose in communicating this information to the board?
4. How can I get the board's best thinking to assist the organization?

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5. What board decision, action, or outcome do I wish to achieve?

But nothing lasts forever. Over time, a board's oversight and strategic decision-making functions may diminish, and meeting attendance may become sporadic. Recruitment of new board members often focuses more on how much time a prospective member has to contribute to the organization than on the prospective member's capacity to advance the organization's mission. Board discussions may become less robust and organizational leadership may be firmly placed with the executive and leadership staff members as the board moves into the *ratifying phase*.

The Ratifying Phase

During this phase, boards tend to meet less frequently and/or for shorter periods. Expediency is important, as the board comprises increasingly prestigious and busy individuals. Information is circulated almost exclusively by professional staff members, agendas for board and committee meetings are created by the staff, and the board or committee chairs follow those agendas. The executive has great autonomy and manages the board so that it performs its duties in a cursory manner.

Unlike the previous phases, the board in a ratifying phase may not be as cohesive a group, and members may not know each other very well. They are less likely to be spending much time thinking about the organization beyond the thirty minutes preceding each meeting. In sum, the board is functional but largely disengaged from the organization.

Starting Anew

This is where the cycle starts over again. A crisis occurs and a new cycle begins, starting with the supermanaging phase and continuing with other crises that move the board from phase to phase, helping the board to make the larger shifts that are necessary to its continued relevance to the organization.

Additionally, funding environments change, the nonprofit sector changes, and organizations often change, thus requiring the board to change as well. Each of these phases has a time and a place, but for various reasons none of them is permanent—either

because members get too disengaged or burned out, or because they do not evolve with the organization.

When a board shifts from the ratifying phase to start the cycle over again, things look a little different. In fact, the changes that precipitate the movement from one phase to another may seem more intentional in response to internal or external contingencies. Regardless, the movement will still be precipitated by a new need that calls for a substantially different response from the board.

Another nonprofit organization I know of serves as a good example of the second cycle of Wood's framework. This small, infrastructure-building organization focuses on developing the nonprofit sector and serving a community need, and has been in existence for decades. The board had recently hired a well-regarded executive with excellent professional credentials. As the executive and board chair began looking at their board, the mission of the organization, and the level of organizational activity, they saw that something was amiss.

For decades, the organization had worked extensively one-on-one with nonprofits. As the sector grew, the number of nonprofits it worked with remained static. The organization was quickly becoming obsolete. Yet the board was in no position to strategically lead the organization to grow or shift as the environment changed. While the board comprised professionals who were well regarded because of their work, service, and knowledge, they met only bimonthly and had sporadic attendance. Interestingly, the board met at locations other than the nonprofit office, emblematic of the distance between the board and the operations of the organization. This board was in the ratifying phase.

The organization began to have annual budget deficits, and fundraising became increasingly difficult. As the board chair and executive saw the organization's relevance and resources diminish, they began to question their program model. Some board members engaged, and some left. The board began a strategic planning process that called for evaluation of the model and the possible creation of a new one. The board began utilizing its committees, asking for additional information from the new executive as well as from outside resources, conducting stakeholder interviews, and talking with staff members about their current model. The board began looking

at the way staff members executed their current services and programs, and realized that the future of the organization was in jeopardy if it did not act. It had entered the supermanaging phase.

The board worked with the executive to develop a new programmatic model, convened stakeholder meetings to gather input and respond to questions and concerns, worked closely with staff members in leading the transition, and spoke with funders about their commitment and leadership with regard to the effort. The executive worked side by side with the board. As the new model was implemented, specific board members were asked to review it, and gave significant input to its development.

Finally, as the organization turned the corner, the board took a step back and moved toward the corporate phase. The board still has significant engagement in some of the program decision making, but it no longer participates in its implementation. The board returned to setting direction rather than setting and implementing change efforts.

This organization's executive did the following to move the organization into the next phase:

1. Welcomed the re-engagement of the board;
2. Partnered with the board chair to lead the change effort; and
3. Understood that the supermanaging phase was an indicator as well as an opportunity for strategic organizational change.

One of the major insights to be found in Wood's description of the cyclical nature of boards is that board behavior is not static but dynamic. It is driven by crises, some of which are beyond the control of the organization. Our current recession is a good example. Other crises may be triggered by such external or internal events as the loss of a major funder or a leadership transition. But crises can also stem from the board itself—whether from lack of oversight or undisciplined behavior.

An organization I worked with as a consultant had a board that was described as “out of control” by the interim executive. The organization had a budget in excess of \$20 million. The board was externally mandated to have a mix of community members who were service recipients, MAPs, and elected officials.

In the year preceding my consulting with the board, they had fired their executive, stopped having an armed guard at board meetings, and

directed officials to appoint representatives to the board rather than serving themselves.

The board members frequently battled openly among themselves. They felt emboldened to review and direct individually and collectively the most minute operations of the organization. The staff, having seen an executive get fired for questioning this behavior, was reluctant to confront them. The board had gone rogue. As the board continued down this path, funders both large and small began to withdraw, or threatened to do so.

Through training, pressure from outside funders, and the comprehension that in order to hire a new, high-caliber executive they would have to change, the board got back on track. The organization continues to provide vital community services now that it has the leadership of a dynamic executive and board.

This is why I believe that understanding Wood's framework describing the cyclical nature of board behavior is important. In the example above, the staff members and funders needed to believe that the board could and would change. They needed to trust that it could move to another phase that would enhance the organization rather than diminish it. They needed to believe that *this too shall pass*.

So the question of whether Miriam Wood's framework is still relevant nineteen years later is settled: Yes, indeed it is. It is essential that organizations understand that the behavior of boards is dynamic. As organizations continue to change and grow, so too will their boards—over and over again. Internal and external crises and contingencies provide opportunities for further board growth and development. Knowledge of the cyclical nature of boards may or may not help the board move more quickly through the various phases, but it can help to mitigate some of the detrimental behaviors of the board, as well as provide ways to build on its assets and strengths.

ENDNOTE

1. Miriam M. Wood, “Is Governing Board Behavior Cyclical?,” *Nonprofit Management and Leadership*, vol. 3, no. 2, 1992.

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