

Foraker Administrative and Financial Policies Manual

Approved by the Foraker Governance Board – March 25, 2021

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Preamble

The Foraker Group has developed a series of documents that guide the organization's behavior and operations. All are based on Foraker's core purpose to strengthen Alaska nonprofits and our core values of Sustainability – Strategic – Collaborative – Urban/Rural/Native/Non-Native.

The Administrative and Financial Policies Manual addresses Foraker's founding principles and operating rules, and outlines policies and procedures to ensure Foraker's financial viability and resiliency. The policies in this manual also apply to Sultana New Ventures, LLC, which is a single member LLC wholly owned by The Foraker Group.

The manual aligns with and supports other Foraker guiding documents including:

- Employee Handbook
- Emergency Response and Business Continuity Plan
- Strategic and Operating Plans
- Foraker Brand Guide
- Guide to Foraker "Iceberg" Framework
- Diversity, Equity, and Inclusion Statement

Leadership staff and the Governance Board will review this manual every three years as a matter of good practice unless circumstances require review of specific policies in the interim.

Manual

This Administrative and Financial Policies Manual was significantly updated and approved by the Foraker Governance Board on January 20, 2015. It was reviewed and updated again in December 2020. The Governance Board approved the revised manual on March 25, 2021.

The manual has been developed to ensure Foraker's financial viability and resiliency. These policies are intended to:

- Ensure Foraker's purpose is achieved
- Ensure Foraker's continued liquidity (sufficient cash to meet obligations)
- Maintain Foraker's long-term solvency (assist with risk management by timely and accurate reporting to the board)
- Achieve and document compliance with laws and restrictions

To ensure Foraker's success, it is necessary that our assets are safeguarded and that our financial activities are properly reported to the board. Timely and relevant reporting provides the board the

financial information necessary to budget and plan for the future. Further, it provides an ongoing opportunity to evaluate performance of plans over accounting periods with consistency and accuracy. A set of standards and controls as detailed in this policy manual will ensure the conformity of reporting necessary to understand Foraker's financial health while at the same time ensuring that the assets and obligations reported are correct.

The financial systems established in this manual will detail rules for:

1. Authority and responsibility over the financial reporting process
2. Access to assets and accounts
3. Financial budget, planning, and reporting activities
4. Summarizing, categorizing, and reporting financial transactions
5. A system of internal control
6. The process of financial risk management

Each member of the Governance Board has a fiduciary duty to Foraker to safeguard its assets and ensure compliance with the law and the rules of Foraker. The policies outlined in the Employee Handbook are a complement to these policies. Both documents are approved by the Governance Board and apply to all Foraker board, staff, consultants, and volunteers.

Orientation for new board members to policies

All Governance Board members are provided access to these policies as well as the Foraker Employee Handbook, which is available on the Foraker board portal of the website. Board members will receive an orientation session on these policies and other relevant information on their board service before the first board meeting after their election. The orientation overseen by the board development and/or finance committees and will be provided by either the committee or leadership staff.

Articles of Incorporation

Responsibility: Board of Directors

The articles of incorporation are valid until amended or extinguished by law. Amendment of the articles requires filing of amended articles for nonprofit status with the State of Alaska and the Internal Revenue Service.

The State of Alaska requires a biannual fee be paid to maintain active registration of the corporation.

Statement:

It is incumbent upon the members of the Governance Board to read and understand the Articles of Incorporation because they are part of the rules and laws under which the board must operate.

Incorporation provides many benefits and the articles of incorporation are the formal documents filed with the State of Alaska that define the corporation, its purposes, and the rules under which it will operate. Incorporation can help limit the personal liability of the administrators and directors of the corporation. In general, creditors of the corporation must satisfy their claims by seizing the assets of the corporation rather than personal assets of the directors. By filing with the state as a nonprofit corporation, Foraker is exempt from the Alaska Corporate Net Income Tax. Further, these documents are used by the Internal Revenue Service in determining that Foraker is a tax-exempt entity for federal income tax purposes. There are annual and semiannual requirements for filing forms and keeping the state informed about the corporation to maintain these documents.

The Foraker Articles of Incorporation are available upon request.

Bylaws

Responsibility: Board of Directors

It is incumbent upon the members of the Governance Board to read and understand the bylaws because they are part of the rules and laws under which the board must operate.

The original bylaws were approved on November 12, 2001.

Updated bylaws, which were approved on September 9, 2014, are available upon request.

The bylaws are valid until amended by the board. Amendment requires information filing of amended bylaws with the State of Alaska.

Statement:

The set of rules adopted by Foraker are chiefly for the governing of our corporation and the regulation of the internal affairs of the corporation.

The bylaws establish the guidelines under which the operation of the board, the appointment and responsibilities of officers, and the day-to-day decisions related to Foraker activities will be decided. These internal rules must be followed to ensure Foraker operates in a legal fashion, and all the protections and rights of related individuals are respected. Following the bylaws appropriately accords the directors and officers the benefits of the indemnification provisions of the bylaws.

Policies and Resolutions

Responsibility: Board of Directors

It is incumbent upon the members of the Governance Board to read and understand the policies and outstanding resolutions, because they are part of the rules and laws under which the board must operate. The formal minutes of the corporation memorialize both the process and the decisions made by the board.

All policies, resolutions and minutes must be approved by periodic votes of the Governance Board at board meetings and made part of the records of the corporation.

Statement:

Incorporating Foraker as a nonprofit corporation establishes an opportunity to limit liability, take advantage of tax benefits, and apports responsibility and ownership of described activities. However, to achieve these benefits Foraker must operate the business through the corporate enterprise according to the laws of the state and rules of the corporation (as described in the articles of incorporation and bylaws). Policy statements are developed in accordance with the bylaws to ensure the equitable treatment of employees and clients as well as consistency in application of detailed rules of Foraker's daily operations. Validating the operability of the corporation requires documentation showing corporate actions, which typically takes the form of minutes and resolutions. Minutes of meetings are recorded and reviewed for accuracy and resolutions are typically adopted by vote of the board. Actions are commonly adopted at board meetings as required by the bylaws.

Resolutions, policies and minutes of the board become formal actions only upon a vote in accordance with the bylaws.

Procedures:

- The President/CEO will ensure staff records all board activities and maintains board minutes. The secretary will review and edit the minutes before the next meeting. Those minutes will be approved at the next board meeting after the minutes were taken. The secretary will sign the board-approved minutes.
- All resolutions shall be brought to the board in the proper format for a vote. A vote in accordance with the bylaws will be recorded in the minutes and a copy of the resolution will be included in the minutes of the meeting. Upon approval of a resolution the Governance Board chair or secretary will sign the resolution.
- All amendments, revisions, or new policies of Foraker shall be brought to the board in the proper format for a vote. A vote in accordance with the bylaws will be recorded in

the minutes and a copy of the policy will be included in the minutes of the meeting. Upon approval of a policy, the chair will sign the policy and staff will include it in the policy manual.

- All administrative and financial policies will be reviewed as needed, but in any event at least once every three years.

Note: Resolutions are stored in the I-Drive

Code of Ethical Behavior

Responsibility: Board of Directors

It is incumbent upon the members of the Governance Board to establish and strictly adhere to the code of ethical behavior established by them under which all individuals associated with people and activities of Foraker will be accountable.

Statement:

The objective of the code of ethical behavior is to declare and set forth the means to enforce the minimum ethical conduct expected of all board members, officers, employees, consultants, and volunteers as professionals. They are the absolute minimum levels of conduct required of every individual.

All members of the boards, employees, consultants, and volunteers of Foraker will act in accordance with the following code of ethics:

- Be courteous and respectful to every person with whom they come in contact when representing Foraker
- Perform professional activities with honesty and in a way that will enhance Foraker's reputation
- Avoid knowingly misrepresenting Foraker or engaging in dishonest or illegal practices
- Build confidence and good will with the public through poise, self-restraint, and constructive cooperation
- Avoid writing, speaking, or acting in such a way as to lead another to believe that an individual officially represents Foraker, unless duly authorized to do so by the President/CEO or Governance Board officers or bylaws

Each director, officer, employee, consultant, and volunteer will, at the time of their appointment or commencement of employment, be provided a copy of the code of ethical behavior, which they will sign and return to the HR Director.

Below is the full text of the Code of Ethical Behavior.

Foraker Code of Ethical Behavior:

For: Board, Officers, Staff, Consultants, and Volunteers

The Foraker Group is committed to the highest ethical standards. Indeed, based on the unique trust placed in Foraker to serve the public good and to serve as a model for the nonprofit sector of Alaska, we have a special obligation to act ethically.

Foraker's reputation depends upon the ethical conduct of everyone affiliated. Board members, volunteers, staff, and representatives set an example for each other by their pursuit of excellence in high standards of performance, professionalism, and ethical conduct.

This Code of Ethical Behavior is based on our mission to strengthen nonprofit organizations and guided by our fundamental values of aspiring to gain and maintain the public's trust through promoting sustainability, strategic thinking, collaboration, and urban/rural and Native/non-Native relevance.

We are mindful that our purpose and core values must be clearly articulated, communicated, and continuously reinforced. In addition, more detailed policies, guidelines, explanations, definitions, and examples are often needed to bring these qualities into actual practice. While no document can anticipate all of the challenges that may arise, this code communicates key guidelines and will assist board, officers, staff, consultants, and volunteers to make good decisions that are ethical and in accordance with applicable legal requirements. All are encouraged to discuss any questions or concerns with a supervisor or the President/CEO. Board members with concerns should contact the chair of the Governance Board or the President/CEO.

Personal and Professional Integrity

Foraker's integrity must not be compromised. A personal commitment to this code in all circumstances benefits each individual as well as the organization.

We, therefore:

- a. Strive to meet the highest standards of performance, quality, service, and achievement in working towards the mission
- b. Communicate honestly and openly and avoid misrepresentation
- c. Promote a working environment where honesty, open communication, and all opinions are valued
- d. Exhibit respect and fairness toward all those with whom we come into contact
- e. Encourage professional decision-making and responsibility

Accountability

Foraker is responsible to its stakeholders, which include partner organizations, donors, and others who have placed faith in the organization. To uphold this trust we:

- a. Promote good stewardship of Foraker resources, including partnership fees, grants, and other contributions that are used to pay operating expenses, salaries, and employee benefits
- b. Refrain from using organizational resources for non-Foraker purposes
- c. Observe and comply with all laws and regulations affecting nonprofit organizations

Diversity and Equal Opportunity

As Foraker professionals, we are ethically responsible for promoting and fostering fairness and justice for our employees and all organizations that we serve including their boards and employees. Our intent is to create and sustain environments that encourage all individuals and organizations to reach their fullest potential in a positive and productive manner. We, therefore:

- a. Respect the uniqueness and intrinsic worth of every individual
- b. Treat people with dignity, respect, and compassion to foster a trusting work environment free of harassment, intimidation, and discrimination
- c. Ensure that everyone has the opportunity to develop their skills and new competencies
- d. Assure an environment of inclusiveness and a commitment to all forms of diversity in the organizations we serve to maximize mission effectiveness
- e. Develop, administer, and advocate policies and procedures that foster fair, consistent, and equitable treatment for all
- f. Regardless of personal interests, support decisions made by our organizations that are both ethical and legal

Equal Opportunity

The Foraker Group intends to comply with all applicable federal, state, and municipal laws. Accordingly, it is Foraker policy to offer equal employment opportunities including recruiting, hiring, training, and promoting without regard to race, religion, color or national origin, age, physical or mental disability, gender, sexual orientation, marital status, changes in marital status, pregnancy, parenthood, changes in military or veteran status, genetic information, citizenship/immigration status, or any other characteristic protected by law when the reasonable demands of the position do not require distinction of the aforementioned items. Foraker is committed to the principle of equity, inclusion, and diversity in order to ensure the highest quality of service and mission delivery. We, therefore:

- a. Value, champion, and create an organizational environment that welcomes and embraces people from diverse experiences and backgrounds

- b. Support affirmative action and equal employment opportunity programs throughout the organization
- c. Refuse to engage in or tolerate any form of discrimination or harassment

Our commitment to diversity, equity, and inclusion

The statement below provides a fuller understanding of Foraker’s commitment.

We are part of the journey: We believe we are a catalyst for this work and as each organization shifts there will be great value for the people and places of Alaska. We will build on what we are doing right and learn from missteps along the way. We recognize our understanding of this important work will deepen and grow as we move forward. There is no path – there is only the journey.

We believe strong nonprofits are diverse nonprofits. Foraker is uniquely positioned to research, develop, and implement learning tools that integrate the Foraker Nonprofit Sustainability Model and focus on increasing diversity, equity, and inclusion, resulting in a more robust and representative nonprofit sector in Alaska. We seek a shift in nonprofit board and staff composition so that they are reflective of community and mission.

We know our work is upstream and downstream. We acknowledge as a capacity builder that we must simultaneously work with what exists now while creating lasting systemic change. We identify this effort as working both up and downstream. Upstream is about deep and lasting anti-racist, equity, and welcoming work with nonprofits that results in public policy shifts, structures shifts, and nonprofit board and staff shifts that best serves all Alaskans. Downstream is about deeply engaging with current nonprofit board and staff in a way that recognizes the challenges of the current system and creates opportunities for change and maximizes our trusted voice to raise issues of diversity, equity, and inclusion in their organizations and within the sector.

We focus on race and intersectionality in our work. We recognize that systemic racism impacts all our lives and the lives of those we serve in ways that intersects with many forms of diversity. We will champion and deepen our commitment to diversity in its many forms starting with our core values (urban/rural/Native/Non-Native) while embracing the intersection of multicultural races, gender, sexual orientation, disability, age, gender identity and expression, and cultural diversity.

- We highlight and commit to our own core value of urban/rural/Native/Non-Native specifically because it reflects our acknowledgement of the land where we live, our commitment to serving nonprofits and tribes in urban and rural Alaska, and our obligation to address the systemic racism and oppression that is deeply rooted in our history as a state. It is from this core value that we begin our understanding of other oppressive systems and

structures in our sector that impact people of color, people who experience disabilities, and people who have been subjected to gender and sexual orientation bias. We are committed to living our core values in all that we do to serve the nonprofit sector in Alaska.

We create and hold space for conscious conversations. Creating and supporting a diverse, inclusive, and welcoming nonprofit sector is core to our purpose, values, theory of change, operating principles, and definitions of success. Instead of shying away from these difficult conversations, we are compelled to maximize our opportunity when we are with each organization, coalition, etc. to oppose racism and to deepen the understanding that diversity and equity are essential to every mission. We hold safe space for every leader and every mission to do their work. This will be the catalyst for many other courageous conversations that foster the possibilities of a more diverse, anti-racist, equitable, and welcoming sector.

- We will consciously acknowledge that there are power imbalances of each interpersonal and group relationship (who gets and who gives and who receives). We will acknowledge that systematically it is unfair and disproportionate, and we can hold the space and be the voice (if necessary) to identify it in a constructive way that seeks solutions.

*Note that this statement refers to **diversity**, meaning that it is about a collection of people who represent a variety of races, genders, religions, abilities, perspectives, etc. This document refers to being **anti-racist**, meaning the act of opposing racism and promoting racial tolerance. Both of these ideas are imperative but not the same.*

Conflicts of Interest

To avoid any conflict of interest or the appearance of a conflict of interest that could tarnish Foraker's reputation as well as undermine the public's trust, all board members, officers, staff, consultants, and volunteers shall act in accordance with the following:

Staff shall:

- a. Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of The Foraker Group, including involvement with a current or potential vendor or competing organization unless disclosed to and deemed not to be inappropriate by the board.
- b. Ensure that outside employment and other activities do not adversely affect the performance of their duties or the achievement of mission
- c. Ensure that travel, entertainment, and related expenses are incurred on a basis consistent with the Foraker mission and not for personal gain or interests

- d. Refrain from influencing the selection of staff, consultants, or vendors who are relatives or friends or affiliated with, or employed by a person with whom they have a relationship that adversely affects the appearance of impartiality
- e. Discuss with the appropriate supervisor any questions regarding conflicts of interest

Volunteers/board shall:

- a. Not knowingly take any action, or make any statement, intended to influence conduct in such a way as to confer any financial benefit on themselves, their immediate family members, or any organization in which they or their immediate family members have a significant interest as stakeholders, directors, or officers
- b. Verbally disclose all known conflicts or potential conflicts of interest when serving on the Governance Board, Operations Board, or any Foraker committee before a matter is discussed before the boards or the respective committees, and abstain from voting in connection with such conflicts
- c. Ask the President/CEO for review when needing clarification regarding a potential conflict for themselves or another volunteer

The Foraker Group is committed to promoting excellence in Alaska's nonprofit agencies. It must therefore serve as a model by demonstrating the highest standards of performance and accountability. All Foraker consultants have a joint responsibility for administering and carrying out Foraker activities honestly and prudently, as well as exercising their best care, skill, and judgment for the benefit of the organization. The best interests of Foraker and its clients shall have the first priority in all decisions and actions of these persons while acting in any Foraker capacity.

- a. No Foraker consultant shall engage in any decision as part of their duties with Foraker that financially benefits any member of their immediate family or any organization in which such person holds a substantial financial interest without making a full disclosure of the potential conflict and receiving advance approval for the transaction from the President/CEO.
- b. Consultants shall provide clients, after receiving Foraker approval, documentation that clearly establishes the scope of the duties they are performing in Foraker's name and disclose any other facts that describe the nature of their assignment and the expected compensation. A copy of this statement shall be placed on file with Foraker.
- c. All Foraker consultants agree to perform their duties to the highest standards of conduct and to always act in the organization's best interests.
- d. Consultants shall not, acting alone or in conjunction with others, directly or indirectly become involved with a conflict of interest or upon its discovery allow the conflict to continue. Consultants are expected to immediately disclose to the President/CEO any facts that might involve a conflict of interest.

- e. Consultants receiving client referrals from Foraker may only solicit business from their client independent of Foraker after 90 days have elapsed or with the written permission of the President/CEO.

No board member, officer, staff, consultant, or volunteer shall solicit or accept gifts (gratuities, favors, or anything of monetary value exceeding \$50) from vendors. They also may not accept any food, transportation, lodging, or entertainment from any outside party unless it is directly related to Foraker's business operations. Any gifts received, such as holiday gift baskets, promotional items, or event tickets, should be shared with the team as appropriate and applicable, as has been our custom. These items are not considered to be gifts as defined by this policy. Please consult with the Vice President/CFO if you have questions.

Confidentiality and Privacy

Foraker professionals consider and protect the rights of individuals, especially in the acquisition and dissemination of information while ensuring truthful communications and facilitating informed decision-making. Our intent is to build trust among all organization constituents by maximizing the open exchange of information, while eliminating anxieties about inappropriate and/or inaccurate acquisition and sharing of information.

We, therefore:

- a. Ensure that all information, which is confidential, privileged, or nonpublic, is not inappropriately disclosed
- b. Respect the privacy rights of all individuals in the performance of their duties

Political Contributions

As a charitable corporation The Foraker Group is prohibited from contributing to any candidate for public office or to any political committee. We, therefore:

- a. Refrain from contributing to any candidate for public office or political committee on behalf of a candidate, including the use of facilities for political campaign activities
- b. Refrain from contributing to any candidate for public office or political committee in a manner that may create the appearance that the contribution is on behalf of Foraker

Guidance and Disclosure

Board members, officers, staff, consultants, and volunteers are encouraged to seek guidance from the President/CEO concerning the interpretation or application of this code of ethics. Any known or possible breaches of the code of ethics should be disclosed. Staff and consultants should contact a

supervisor. Board members should contact the chair of the Governance Board. Reports of possible breaches will be handled in the following manner:

- a. All reports of possible breaches will be treated in confidence as much as the organization's duty to investigate and the law allow. If confidentiality cannot be maintained, the individual disclosing the possible breach will be notified.
- b. All reported breaches will be investigated and, if needed, appropriate action taken based upon the policies of the organization.
- c. When a person suspects a breach of this code and reports it in good faith, and that person experiences an act of retaliation because of the reporting, that act of retaliation is considered an additional breach of the code. *(Note that an Employee Protection Policy is articulated in the Foraker Employee Handbook.)*
- d. Foraker affirms prompt and fair resolution of all reported breaches.

Ethical Leadership

Foraker board, officers, staff, consultants, and volunteers are expected to exhibit individual leadership as a role model for maintaining the highest standards of ethical conduct. Our intent is to set the standard and to earn individual respect and increase our credibility with those we serve. In accordance with that intent, we will:

- a. Question pending individual and group actions when necessary to ensure that decisions are ethical and are implemented in an ethical manner
- b. Seek expert guidance if ever in doubt about the ethical propriety of a situation

Professional Development

As professionals we must strive to meet the highest standards of competence and commit to continually strengthening our competencies and to expanding our knowledge of our field of interest to further our understanding of how our organizations function. In accordance with that intent, we will:

- a. Commit to continuous learning, skills development. And application of new knowledge
- b. Contribute to the body of knowledge, the evolution of the profession and the growth of individuals through teaching, research and dissemination of knowledge

I have received and read Foraker's Code of Ethical Behavior and agree to be bound by it.

Signature _____

Date _____

Fiscal Year

Responsibility: Board of Directors

The treasurer with the concurrence of the chief financial officer will recommend the appropriate accounting period to reflect Foraker's financial information for board approval.

Statement:

The accounting period is normally a 12-month period used to collect the financial data of the corporation for comparison, review, and reporting. The financial data must be collected and recorded over a recognized period to be compared with like data over any other period. Agencies of the federal and state governments, audit entities, the public, administrators as well as the board require information to be provided to them to evaluate Foraker over any period. The reporting 12-month accounting period is also called a fiscal year.

Foraker's fiscal year shall commence on July 1 of each year and end June 30 of the following year.

Procedures:

- The board will establish the fiscal year of the corporation in the manner proscribed in the bylaws.
- Financial statements will not be provided for any accounting period other than the fiscal year approved by the board unless specifically requested.
- All Foraker reports will properly reflect the accounting period.
- All Foraker annual reports will be reported based on the fiscal year. Where necessary to comply with federal or state laws, forms required of agencies of the government will be filed based on the fiscal year and any necessary elections will be so filed by the chief financial officer.
- All reports to federal and state governmental agencies will be reported based on the fiscal year approved unless otherwise required by law.

Financial Authority

Responsibility: Board of Directors

The board will determine the authority accorded individuals responsible for Foraker's financial integrity by approval of policies in accordance with the bylaws.

Statement:

The financial authority provided individuals by the board ensures that the board knows about the funds and reports of funds necessary to comply with the law and to provide for the implementation of Foraker's strategic and business plans.

To ensure the integrity of the reports and safeguard Foraker's assets it is necessary to implement an authority level of each person or group responsible for Foraker's assets and financial reports. To comply with necessary internal control standards and at the same time afford efficiencies of daily operations, a clear understanding of who is responsible for each of the financial assets and reporting of Foraker is necessary. Under the duty of care owed to Foraker by board members, it is also their duty to ensure adequate fiscal reporting and control of Foraker's assets.

Procedures:

The board will determine authority over the actual and planned acquisition, disposal, and distribution of Foraker's financial assets. All checks over \$10,000 must have two signatures both of which must be current official signers of the corporation.

- **Chair of the Board** – Has signature authority, with the two-thirds vote of the board, for approval and notification of the President/CEO, for the acquisition and disposal of assets of the corporation and may enter into contracts for the same.
- **President/CEO** – Has signature authority, with approval of the board, for the acquisition and disposal of assets of the corporation and may enter into contracts for the same.
- **Finance Committee** – Reports to the board. The finance committee will develop the detailed budget in coordination with the President/CEO and Vice President/CFO. The finance committee will ensure that the financial policies and procedures are maintained and up to date. Where necessary they will contact and negotiate a contract with external auditors for review of the corporation's financial statements and processed as deemed necessary. The board empowers the finance committee to carry out certain activities to aid in the monitoring and evaluation of the investment pools for the board. The committee will also review the budget process and approve all major financial decisions. The finance committee

will be composed of current directors and members-at-large from the community appointed on an annual basis by the full board and will act as an advisory committee. The finance committee will create an audit committee as necessary. The audit committee selects the audit firm, oversees the audit process, reports the audit results to the board, and provides a management response if deemed necessary.

- **Treasurer/Chair of the Finance Committee** – The treasurer will act as primary custodian of the corporation’s financial accounts. The treasurer has signature authority for the acquisition and disposal of assets of the corporation and may enter into contracts for the same with board chair and President/CEO notification and two-thirds vote of the board.
- **Chief Financial Officer** – Reports to the President/CEO and has direct communication as needed with the treasurer on all financial matters. The Vice President/CFO will coordinate the annual budget process with the finance committee. The Vice President/CFO will provide statements to the finance committee reflecting analysis of budget variances. The Vice President/CFO will act as secondary custodian of the corporation’s financial accounts. The Vice President/CFO is responsible for establishing financial procedures for cash disbursement, approval of financial records, contract approval, disposal of assets, and gift acceptance.

Audits

Responsibility: Board of Directors

Statement:

For compliance with various grants and funding as well as conformity with government requirements, the Foraker's financial statements must be audited by independent auditors reporting to the board. The auditors will provide assurances that the financial statements presented conform with recognized accounting principles. Under this assignment the auditors are not looking for fraud or theft but merely providing an opinion that the financial statements provided the public and the board are what they purport to be. If the board needs an outside accountant to look for fraud of compliance with other specific rules, the accountant must be hired under terms of policy for special auditors.

To comply with various laws and funding agreements, the Foraker's financial statements must be reviewed each year by an external independent auditor.

Procedures:

- The chief financial officer and board treasurer will confirm and determine which laws, grants, funding sources, and government entities require audits of financial activities by an independent certified public accountant.
- The treasurer and finance committee will compile a report of each of the audits required and present the same to the board on an annual basis.
- The treasurer and finance committee will contract with an independent certified public accountant to perform an audit of Foraker's financial statements at least annually.
- The CPA will take direction from and report to the board.
- The auditor will provide a standard review letter with a statement as to whether the financial statements were prepared in accordance with Generally Accepted Accounting Policies (GAAP) and clearly reflect Foraker's financial condition at the end of the fiscal year.
- The chief financial officer will provide the auditor a representation letter stating that the financial statements are the true and correct fiscal year statements of Foraker and that they are unaware of any events, transactions, or unrecorded encumbrances that would materially impact the financial statements as presented.

- The auditor will provide drafts of the opinion to the treasurer before completing the audit.
- The treasurer will report to the board for its approval of the opinion before it is issued within four months of the end of the fiscal year.

Special Audits

Responsibility: Board of Directors

The board of directors is responsible for protecting the assets and maintaining Foraker's financial security.

Actions will only be taken when deemed necessary by events or information provided.

Statement:

It is possible that during the exercise of the fiduciary duties required of board members it may come to their attention that concerns raised regarding financial matters may not be as presented by Foraker employees. If those concerns appear well founded, it may be necessary for the board to hire an independent consultant or auditor to review certain aspects of Foraker's financial activity and report findings back to the board. Because of public sensitivity to perceptions of misappropriation, mismanagement, fraud, and the individual rights of all parties involved in such investigations, it is extremely important that reviews are fairly conducted and findings well founded before further actions are taken.

It is the duty of each member of the board to ensure that Foraker's financial activities are properly, legally, and ethically conducted and where there are questions raised related to any conduct, an adequate investigation into any allegations must be made.

Procedures:

- The board will take up a matter regarding the adequacy of financial reporting, records, or activity and decide if further investigation is necessary.
- The treasurer will contract with an independent certified public accountant or fraud investigator to perform an audit of the questioned financial activities.
- The consultant hired will take direction from and report to the treasurer who will report all findings to the board.
- The consultant will provide a written report of findings.

Investment Fund

Responsibility: Board of Directors

The Finance Committee recommended this policy on March 19, 2019.
The Governance Board approved the policy on March 28, 2019.

The board, in consultation with the finance committee, periodically reviews Foraker's fiscal needs and financial health to ensure an adequate approach to organizational stability and financial resilience.

Statement:

Resolution: Intent of the Foraker Investment Fund

The Foraker Group created this investment account for the stability and financial resilience of our purpose and values. While not an endowment, the intention is to reinvest the interest earnings and grow the principle investment. The funds can be spent with a 2/3 vote of the Governance Board following a recommendation from the finance committee.

Appropriately the finance committee may entertain the spending of funds in the event of unexpected financial urgency, innovation design and development, or at such time as the funds are significant enough to move to an endowment model.

Purpose

The purpose of this Investment Policy Statement (IPS) is to set forth the policy and operational factors governing the investment management of the Foraker Long-term Reserve. This IPS will serve to direct the management of investment assets within this portfolio by the designated investment advisor. This policy does not cover funds held outside of the Foraker Long-term Reserve, which may be invested for other purposes.

General Principles

- The investments will be made solely in the interest of the beneficiaries of the reserve.
- The reserve will be invested with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent investor acting in a like capacity and familiar with such matters would use in the investment of a fund of like character.
- Investment of the reserve will be diversified so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so.

Statement of Objectives

The primary objectives of this portfolio are:

- Long-term growth of asset
- Optimizing return while minimizing risk through diversification and asset allocation

A secondary objective is to achieve returns in excess of inflation in order to preserve the purchasing power of the Foraker Long-term Reserve.

Cash Flow Expectations

The Foraker Long-term Reserve is not expected to be a primary source of cash flow for ongoing operations. Other funds not covered by this IPS have been allocated to serve as short-term reserves for ongoing operations. As such, cash allocations in the Foraker Long-term Reserve will be kept to a minimum level. Any change in Foraker's needs for cash flows from this account should be addressed through a change in this IPS.

Time Horizon

The portfolio is considered long-term in its investment time horizon. Investments seek long-term growth as their primary objective. The funds in this account are not expected to be withdrawn in the next ten years.

Tax Status

The Foraker Group is a 501(c)3 organization and is therefore exempt from taxes. Investment decisions should reflect this tax status when purchasing or selling securities.

Risk Tolerance/Asset Allocation

The portfolio is able to endure a moderate amount of risk, based on the stated objective of long-term growth, a long-time horizon, and a very low need for cash flow. The asset allocation also reflects the secondary objective of purchasing power preservation. Short-term volatility will be tolerated in as much as it is consistent with the volatility of representative market indexes. The recommended target asset allocation is set to achieve the objectives of the Foraker Long-term Reserve while maximizing risk-adjusted returns. The long-term return objective of the reserve is the Consumer Price Index (CPI) + 3%.

Asset Class	Target Allocation
Domestic Equity	50%
International Equity	10%
Fixed Income	40%
Cash	0%

It is understood that investing inherently involves risk and there can be no guarantee as to the attainment of the goals or investment objectives outlined herein.

Eligible Investments and Restrictions

The following are eligible investments for this portfolio:

- Common stocks issued by U.S. and international companies traded on an exchange
- U.S. Treasuries
- U.S. Agencies
- Municipal and corporate bonds rated investment grade or higher by Moody’s, S&P, or Fitch at the time of purchase
- Mortgage-backed securities issued by U.S. Agencies
- Federal Deposit Insurance Corp. (FDIC) Insured Certificates of Deposit (CDs)
- FDIC or Securities Investor Protection Corp. (SIPC) Insured Money Market Accounts
- Mutual funds that invest in eligible securities listed above
- Exchange Traded Funds (ETFs) that invest in eligible investments listed above

The following are specific restrictions for this portfolio:

- All bonds with a rating lower than investment grade by Moody’s, S&P, or Fitch at the time of purchase
- Non-agency mortgage-backed securities with a rating below AAA
- All derivative instruments, including futures, options, swaps, swaptions, forwards, and credit default swaps
- All auction rate securities and variable rate demand bonds
- All commodities
- All forms of hedge funds and hedge funds of funds
- All forms of private equity

- All privately placed securities
- Equity securities not traded on a major exchange

Benchmarking/Monitoring

The advisor will provide Foraker with a detailed report of the portfolio at least quarterly. The quarterly report will contain the following:

- Returns for the specified quarter, year-to-date, and since inception
- The current portfolio allocation compared to the target asset allocation
- Representative benchmarks for performance comparison purposes

Policy Revisions

This policy is designed to be dynamic and amendable as Foraker's objectives and needs may change over time. This policy will be formally reviewed annually to determine if the objectives, constraints, and allocations are still accurate. Additionally, any number of other changes may occur between reviews that would warrant a review of this policy including:

- A change in the risk tolerance, timeline, tax status, or cash flow expectations for the Foraker Long-term Reserve
- Introduction of new investment vehicles
- A change in the objective of the portfolio

Duties and Responsibilities

The following parties to this policy will be charged with certain duties and responsibilities as it relates to the management of the portfolio:

The Foraker Group: Will be required to review and approve this Investment Policy Statement in its entirety. Foraker will be responsible for working with a designated investment advisor no less than annually to review and amend this policy statement. Foraker is responsible for selecting a fiduciary investment advisor who will comply with this policy statement and is responsible for periodically reviewing the advisor's compliance with the IPS.

Designated Investment Advisor: Will be responsible for implementing the investment strategy outlined in this policy statement by selecting investments and external managers that meet the investment criteria within this policy statement. The designated investment advisor will be charged with recommending investments, transacting approved purchases and sales of investments, and timely reporting of investment performance to The Foraker Group. The designated investment advisor is also required to perform all normal due diligence in selecting external investment

managers, including a review of their ability to operate within the investment guidelines and restrictions outlined in this policy. The designated investment advisor is also responsible for selecting other appropriate parties as needed to implement this policy, including a third-party investment custodian.

Investment Manager: Will be any party the designated investment advisor selects to invest funds on behalf of the Foraker Long-term Reserve. For purposes of this policy, investment managers include mutual fund managers, exchange traded fund managers, separate account managers, and money market fund managers. The designated investment advisor is responsible for ensuring that any investment manager selected is investing funds in a manner consistent with the eligible investments and restrictions outlined in this policy.

Rebalancing Procedures

The portfolio will be rebalanced periodically to assure that the overall asset allocation target of the portfolio is maintained. Events including large deposits or withdrawals and significant market movements may trigger the need to rebalance the portfolio. Regardless of activity, the portfolio will be reviewed on a quarterly basis at a minimum to ensure the balance is adequately maintained. In order to minimize transaction costs, the manager will evaluate the benefit of rebalancing relative to the transaction cost. The advisor will maintain a rebalancing threshold of +/- 20% of the target allocation percentage for each asset class.

Oversight Responsibilities for the Long-term Investment Fund

Responsibility: Board of Directors

The finance committee recommended this policy on March 19, 2019.

The Governance Board approved the policy on March 28, 2019.

The board, in consultation with the finance committee, periodically reviews Foraker's fiscal needs and financial health to ensure an adequate approach to organizational stability and financial resilience.

Statement:

The board of directors has overall fiduciary responsibility for the management and oversight of Foraker's investments. The members of the Governance Board, as fiduciaries, are responsible for oversight and stewardship of Foraker's assets. As such, the board establishes and ratifies the investment policies and has ultimate responsibility for the safekeeping of Foraker's assets. The Governance Board is authorized to delegate certain responsibilities and functions to the finance committee, professional experts in various fields. These may include, but are not limited to, the engagement and/or appointment of outside individual(s) or entities to be co-fiduciaries for the fund's investments. Additional specialists such as attorneys, auditors, actuaries, consultants, investment advisors, and others may be engaged by the board to assist in meeting its responsibilities and obligations to administer the assets prudently. The board will not reserve any control over the investment decisions. The investment advisor will be held responsible and accountable to the fund's objectives.

All expenses must be customary and reasonable and will be borne by Foraker as deemed appropriate and necessary.

Procedures:

The following entities will be responsible for implementing the policies of the board.

Responsibility of the Finance Committee

The finance committee is established and authorized to consider and make recommendations to the board concerning all matters related to the investment fund.

The finance committee's responsibilities are centered on oversight and include:

- Providing oversight of the management of the assets consistent with investment goals, objectives, policies, guidelines, and constraints as established in the Strategic Investment

Policy Statement

- Reviewing the investment statement quarterly and meeting with the investment advisor annually
- No more than annually reviewing the Investment Policy Statement to ensure goals are still aligned with overall Foraker goals
- Reviewing the relationship with Foraker’s fund advisor when prudent and customary

Responsibility of the Investment Advisor

The investment advisor is advisor to the finance committee and subsequently to the board. Investment advice concerning the investment management of Foraker’s assets will be offered by the investment advisor and will be consistent with the investment objectives, policies, guidelines, and constraints as established in the Strategic Investment Policy Statement (IPS).

Specific responsibilities of the investment advisor include but are not limited to:

- Assisting in the development and periodic review of investment policy
- Reporting, on a timely basis, quarterly investment performance results in writing and annually in person
- Monitoring the performance of the fund to determine the progress toward the investment objectives
- Providing the staff, finance committee, and board with information on industry best practices and strategies
- Ensuring that the assets are managed in a manner that is consistent with Foraker’s investment goals, objectives, risk tolerances, and policies and in compliance with all applicable laws
- Exercising full discretion to make all investment decisions for the assets placed under its jurisdiction, while observing and operating within all of policies, guidelines, constraints, and philosophies as outlined in the Investment Policy Statement
- Exercising discretionary investment management including decisions to buy, sell, or hold individual securities, and to alter asset allocation within the guidelines established in this statement

- Reviewing, managing, and overseeing investment managers (Note that the Foraker staff and finance committee will be notified of any changes.)
- Any asset allocation as outlined in the Investment Policy Statement will only occur with approval of the Foraker board by way of the staff and committee process.

Responsibility of CEO/CFO Staff

- Providing recommendations to the finance committee
- If necessary, engaging the board in discussion and process on a change in asset allocation designated in the Investment Policy Statement
- Maintaining consistent communication with the investment advisor
- Reviewing investment performance on a regular basis
- Recommending spending of funds as necessary and prudent

Investment Policy Review

To ensure continued relevance, reasonableness, and timeliness of Foraker's policies, objectives, guidelines, and financial status, the finance committee and staff shall review the Long-Term Reserve Investment Policy Statement annually. Changes to the statement will require the approval of the finance committee. The committee will seek board ratification for changes and recommendations that the committee has authorized and approved.

Amendment

The board reserves the right to amend the Roles and Responsibilities Statement at any time. All changes and amendments must be in written form and are effective upon the dated signature of the board.

Board Operating Reserve

Responsibility: CEO, CFO, Finance Committee

The Governance Board approved this policy on January 30, 2020.

The board, in consultation with the finance committee, periodically reviews Foraker’s fiscal needs and financial health to ensure that reserves are adequate based upon the current economic climate.

Statement:

Since 2015, the Governance Board has committed to putting \$50,000 per year into a Foraker Operating Reserve. This action has created the appropriate “muscle memory” for the organization to focus on nonprofit resiliency. There was no overall goal for this account other than creating a healthy habit for the organization. As of this policy, the board has a formal Board Operating Reserve to serve as a tool for Foraker’s future.

The intention of the reserve is to give management flexibility to act and to effect change based on mission.

The finance committee recommends with this policy a goal of three months of operating reserve. In 2019, that equals \$700,000. This goal will be achieved through a continued annual allocation process of a minimum of \$50,000 as the budget allows.

Current approved purposes of the reserve once all other revenue options have been exercised:

- To provide an internal line of credit to offset any late grant payments or unexpected philanthropic or earned income losses
- To provide seed funds for Foraker innovation exploration, design, and scale in service to the nonprofit environment. From time to time, Foraker must take a risk to bring a new idea to the marketplace that will not immediately generate revenue but is the right service at the right time for Alaska’s nonprofits. Investing our own resources builds trust in the process and the product to leverage other external charitable investments.

Procedures:

Savings

- Once this goal has been reached, the finance committee and CEO will review this policy as needed for updates or adjustments.

- The CEO can recommend to the finance committee or vice versa to change the three-month goal.
- The CFO will evaluate and assess the need of board designated assets on projects that would require using board reserves. The CFO is required to get approval through a vote of the board before accessing these funds.
- As funds build, different levels of 30-60-90-day CDs will be considered while balancing the demand for cash.

Spending

- The finance committee and CEO may recommend to the full board to exercise the authority to spend the reserve only after all other revenue options have been exercised.

Authority to spend

- CEO and finance committee agreement

Business Travel

Responsibility: Board of Directors

Statement:

It is recognized and understood that as a part of our ongoing relationships with Foraker Partners and in the normal course of doing business, Foraker board, staff, and consultants will be required to travel. Whenever such travel is required, and where possible, prior authorization should be secured from Foraker leadership, i.e. President/CEO, board chair, or Vice President/CFO.

Procedure:

- Business related expenses – All expenses should be at the most economical rate for Foraker or the client. Foraker will reimburse for expenses reasonable and necessary to the business travel. Expenses such as movie rentals, alcohol, dry cleaning, etc. are not considered business-related and should be paid for personally.
- Advances – Individuals may request an advance to cover travel related expenses if they don't have a Foraker issued credit card. However, upon completion of the trip it is expected that the individual will immediately submit expenses for reconciliation of the advance and to reimburse the employee for any out-of-pocket expenses that were incurred.
- Airfare – Foraker will reimburse airfare at the lowest possible cost, which is typically coach class. Therefore, when notification of an upcoming meeting is confirmed, the individual traveling should endeavor to purchase a ticket at the earliest time to secure the lowest possible price.
- Mileage – All frequent flier miles accumulated while traveling on business for Foraker travel belong to the individual accruing the miles. For travel on Alaska Airlines, employees are encouraged to book through Foraker's Alaska Airlines Easy Biz account, which helps to support travel scholarships for Partners.
- Rooms/facilities – All attempts will be made to find the most adequate facility/room at the most economical cost when booking rooms for meetings or for overnight travel. When individuals attend multiple-day Foraker related meetings in Anchorage and who are not residents within the municipality, Foraker will only provide reimbursement at the rate approved at a facility of our choosing. Individuals wishing to secure more expensive quarters will only be reimbursed at the approved rate. Whenever overnight stay is not required, and airfare is not excessive, individuals are urged to return on the same day if possible.

- Ground transportation – Foraker will reimburse for ground transportation in a community at the lowest rate. If it is more economical to take a Lyft, Uber, or taxi, reimbursement will be at that level. If it is less expensive, or it makes better business sense to rent a car due to other considerations, the cost of renting a mid-size car will be authorized. For travel outside normal business transit, Foraker will reimburse mileage for the personal use of a car at the currently approved rate set by the IRS. (Check with the Vice President/CFO for the rate.) The determination of reimbursable mileage will be the lesser of either (1) mileage between an employee’s home and a work-related location, or (2) mileage between the Foraker office and a work-related location. Foraker does not reimburse mileage for travel between the home of an employee or consultant and the Anchorage office or between the hotel of a visiting employee or consultant and the Anchorage office.
- Meals – Foraker will reimburse for meals upon submission of the travel expense report. It is expected that meal expenses per day are prudent and reasonable. Meal receipts are required for reimbursement. Alcohol is not reimbursable with the exception of the President/CEO hosting a work-related gathering.
- Additional travel in connection with Foraker business – When an individual is completing additional travel (whether personal or business) during the course of working for or on behalf of Foraker, we will only reimburse the individual for those expenses that are directly associated with Foraker. On occasion, the Vice President/CFO will audit expense records.
- Submitting expense reimbursements – It is expected that expense accounts will be submitted on a monthly basis, typically no later than the fifth workday of the month.
- All travel related items available for reimbursement from customer billings should be entered by the fifth of the month through the Foraker billing software.

Insurance Coverage

Responsibility: Board of Directors

The Vice President/CFO will review the adequacy of insurance with the board as needed.

Statement:

Adequate insurance must be maintained for aspects of Foraker's functions for which insurance is available. Where appropriate, the risk of loss should be placed on parties other than Foraker or shared. Losses from accidents or incidents that can otherwise be insured can be debilitating and hinder the carrying out of Foraker's purpose.

Where insurance is available at a reasonable price to mitigate the potential of significant financial risks of loss, it will be obtained.

Procedures:

- The President/CEO will ensure that contracts will be entered into for insurance for activities approved by the board.
- A risk management assessment will be conducted annually and if it is determined necessary, a request for proposal for insurance coverage will be obtained.
- At a minimum, Foraker shall have insurance coverage for crime and fidelity, directors and officers, worker's compensation, auto, and general and professional liability.
- The President/CEO will provide a declaration page for insurance upon request.
- If prudent, the President/CEO will make a report to the board of all claims subject to insurance coverage within 72 hours of a claim being made.

Procurement

Responsibility: Board of Directors

The CEO/President and CFO periodically review these procedures to safeguard the deployment of Foraker assets and to ensure compliance with various funding sources, specifically the federal Office of Management and Budget Uniform Guidance.

Statement:

For the purpose of effective, efficient, and responsible use of funding, the following procedure will be used when purchasing or entering into contractual agreements.

Procedures:

1. Code of Conduct

The Foraker Group seeks to conduct all procurement procedures:

- In compliance with state and federal regulations; and
- To prohibit conflicts of interest and actions of employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal, state, or local award if they have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No board member, officer, staff, consultant, or volunteer shall solicit or accept gifts (gratuities, favors, or anything of monetary value exceeding \$50) from vendors. They also may not accept any food, transportation, lodging, or entertainment from any outside party unless it is directly related to Foraker's business operations. Any gifts received, such as holiday gift baskets, promotional items, or event tickets, should be shared with the team as appropriate and applicable, as has been our custom. These items are not considered to be gifts as defined by this policy. Please consult with the Vice President/CFO if you have questions.

2. Written Procurement Procedures

The Foraker Group will:

- Adhere to state and federal regulations set forth in this document
- Affirm that the purchase is necessary to fulfill grant goals and deliverables
- Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement
- Be responsible for administration and evaluation of any contracted vendors resulting from the procurement procedure
- Allow for full and open competition when using small and large purchasing by: soliciting quotations, bids, or proposals from at least three qualified sources; maintaining an open solicitation period of at least two weeks; incorporating a clear and accurate description of the requirements for the material, product, or service to be procured; and, identifying all requirements which the potential vendors must fulfill and all other factors to be used in evaluating quotations, bids, or proposals
- Distribute purchases evenly among qualified sources and ensure prices are reasonable when using micro-purchasing
- Take affirmative steps to ensure that minority, women-owned, and small businesses are used when possible
- Apply only a fixed price or cost reimbursable plus fixed fee method of pricing, not the cost plus a percentage of cost method of pricing
- Apply a geographic preference when procuring goods or services
- Retain all documents relative to the procurement process for three years plus the current year

3. Method of Procurement and Required Documentation

Relevant state grant regulations-

Subcontracts. The grantee may enter into a subcontract for the performance of an activity by the grant only if the grantee:

- (1) Remains administratively and financially responsible for the activity and is responsible for the performance of the subcontractor; and
- (2) Obtains the approval of the grant agency before entering into the subcontract and demonstrates to the satisfaction of the grant agency as part of the approval process that

the method of procurement to be used to identify the subcontractor will be reasonably competitive.

Purchasing Practices and Procedures. A grantee shall establish uniform purchasing practices and procedures that are approved by the grant agency for the procurement of goods and services. The practices and procedures must provide that:

- (1) For purchases of non-expendable personal property, or for the award of a contract with a value of \$5,000 or more, the grantee will request, if feasible, at least three competitive price quotations from potential suppliers
- (2) The grantee will retain written records of price quotations and will include in the written records
 - a. Specifications
 - b. The suppliers' names and addresses, and
 - c. The prices quoted, and
- (3) If obtaining competitive price quotations is not feasible, the grantee will document and retain a written record justifying not allowing a competitive process.

Relevant federal procurement regulations

The OMB has set forth the following procurement categories:

Method #1: Micro-Purchase

Micro-purchases are the simplest and most informal of the procurement methods in the new grant guidance.

- Purchases are not to exceed \$25,000.
- No quotations are required if the price is reasonable.
- To the extent practicable, purchases are distributed equitably among qualified suppliers.

Method #2: Small purchase

With purchases under the simplified acquisition rules (\$250,000), the process is still relatively simple and there are not extensive bidding requirements.

- Purchases are now \$25,001 to \$250,000 (the limit for simplified acquisition rules).
- Rate quotations are obtained from an adequate number of qualified sources.
- No cost or price analysis is required for purchases under the simplified acquisition limit.

Method #3: Sealed bids

Requires procurement by publicly solicited sealed bids for projects over \$250,000. The contract must be awarded to the lowest price qualified bidder whose bid conforms to all material terms and conditions.

- This is the preferred method for procuring construction.
- Bids are publicly solicited from an adequate number of qualified sources.
- Bids may be rejected if there is a sound documented reason.

Method #4: Competitive Proposals

This method is used when conditions are not appropriate for the use of sealed bids and the project is over \$250,000. Contracts must be awarded to a qualified vendor whose proposal is most advantageous to the program, with price and other factors considered, i.e., price is one of several quantitative and qualitative factors. The basis for considering and selecting the vendor must be documented.

- This process is used for either a fixed price or cost reimbursement contract when sealed bids are not appropriate.
- Proposals must be solicited from an adequate number of qualified sources.

Method #5: Sole Source

Sometimes because of the uniqueness of the goods or services or the immediacy of the need, competition is not as open as we would wish in the procurement process. In these cases, the sole-source method must be followed.

- This non-competitive method is available for procurements of any dollar amount.
- Because there is no competition, it must be authorized by the agency (or pass-through entity for sub-recipients).

Board Giving

Responsibility: Board of Directors

The board development committee will review each signed job description each year to confirm compliance. Policy was approved July 2007 and updated 2015.

Statement:

Foraker provides training for nonprofit boards of directors across Alaska. In that training, Foraker describes and promotes the need for every board member of a charitable nonprofit to make a significant and meaningful personal financial contribution to that organization.

Foraker is a nonprofit charitable organization. Foraker primarily generates earned revenue and cultivates corporate and foundation giving. Foraker also receives individual charitable donations from participation in Pick.Click.Give.

In order to align with its values and trainings, Foraker should ensure that the Governance Board members are significant donors to the charitable organizations of their choice.

Each year, when reading and signing the board job description, each Governance Board member will attest to the fact that they will make a meaningful and significant financial investment in Foraker within the calendar year. Each Operations Board member will be invited to make a meaningful and significant financial investment in Foraker and/or a charitable organization of their choice.

Procedures:

The board job description for both boards will articulate the desired outcome of each board member's charitable intent. Incoming board members will be notified of this expectation during recruitment. The Governance Board chair will ensure 100% annual board giving.

Gift Acceptance

Responsibility: Board of Directors

The Foraker Group, a tax-exempt nonprofit corporation organized under the laws of the State of Alaska, has the core purpose to strengthen nonprofits. Foraker encourages the solicitation and acceptance of gifts for purposes that will allow Foraker to further and fulfill its mission. The following policies and guidelines govern acceptance of gifts made to Foraker or for the benefit of any of its programs.

Statement:

Purpose of policies and guidelines

The board of directors and staff may solicit current and deferred gifts from individuals, corporations, and foundations to further Foraker's purpose including that of Sultana New Ventures, LLC. These policies and guidelines govern the acceptance of gifts and provide guidance to prospective donors and their advisors when making gifts to Foraker/Sultana. The provisions of these policies shall apply to all gifts received by Foraker for any of its programs or services.

Legal counsel

Foraker shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. The use of counsel is part of the fiduciary role exercised by Foraker's Governance Board. The board has a duty to protect Foraker's assets and to provide proper guidance to its management.

Conflict of interest

Foraker accepts gifts from individual, corporate, and foundation donors. Foraker is committed to building donor-focused relationships with each prospect and donor. Each gift solicited and unsolicited will be accepted as long as it does not require deviation from Foraker's purpose, core values, and diversity intention commitment.

- Public recognition of each corporate or foundation gift is subject to the current recognition options and the expressed desires of the donor.
- No gift will be accepted that violates Foraker's conflict of interest policy, which is part of Foraker's Code of Ethical Behavior.

Foraker will comply with the *Model Standards of Practice for the Charitable Gift Planner* by the Partnership for Philanthropic Planning, the *Donor Bill of Rights*, and the *Association of Fundraising Professional's Code of Ethics*. (See links to these documents below.)

Foraker urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

Authority to accept gifts

Unless otherwise identified, gifts received by Foraker will be considered unrestricted gifts. However, Foraker may accept both unrestricted gifts and gifts for specific programs and purposes provided that such gifts are not inconsistent with our mission, purposes, and priorities. Foraker will not accept gifts that are too restrictive in purpose so as to encourage deviation from our stated purpose, values, and diversity intention commitment. In such an instance, Foraker will attempt to assist donors in identifying appropriate organizations for their gift. Furthermore, gifts that are too restrictive are those that are too difficult to administer. All final decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the President/CEO in concurrence with the Foraker Gift Acceptance Committee.

The Gift Acceptance Committee shall consist of:

- Officers of the Foraker Governance Board
- The Foraker President/CEO
- The Foraker Vice President/CFO
- Foraker legal counsel

The Gift Acceptance Committee is charged with the responsibility of reviewing any overly restrictive gifts that are at risk of return or non-acceptance. The committee will properly screen those gifts and make recommendations to the Governance Board on gift acceptance issues.

The President/CEO has the authority to accept and approve all gifts.

Types of gifts

Cash: Cash is acceptable in any form (online and physical). Checks shall be made payable to The Foraker Group and shall be delivered to Foraker, either physically or by mail, and placed in a designated, secure location.

- Foraker will not keep credit card numbers outside a secure electronic firewall.
- Any legal fees for completion of a donor's gift are the responsibility of the donor.

Giving asset away outright: Donors who have adequate resources to take care of themselves and those they love might consider an outright gift of cash, appreciated securities, real estate, or tangible personal property. This type of contribution allows Foraker to use the gift immediately.

- To increase donor options, Foraker can accept pledges of three years (in some cases, five years) so donors can time their gifts for the best tax consequences.
- Gifts of stock will be sold as soon as possible unless there are mission and investment reasons to hold the asset. The Finance Committee that oversees Foraker's investments and the Vice President/CFO will make this determination upon receipt of the gift.

Giving the asset, receiving the income: Some donors need to continue receiving income from an asset. They may also wish to lock in a charitable gift while avoiding capital gains taxes. Through these methods, the donor gives cash, securities, real estate, or other assets but retains the right to receive income for life or for a term of years. Some of the vehicles available here include the charitable gift annuity, the deferred charitable gift annuity, the charitable remainder annuity trust, or the charitable remainder unitrust. Gifts of this nature are at the discretion of the Gift Acceptance Committee.

Giving income now, heirs get the principal: Some donors in high gift and estate tax brackets facing considerable transfer taxes may wish to consider a charitable lead trust, in which the donor sets up a trust for a term of years, after which the assets pass to the donor's partner or other heirs. Meanwhile, Foraker receives the income annually for the term of the trust. Many experts in the industry commonly call these CLTs "Estate Freeze" investments.

Giving revocable gifts: For donors who want to support Foraker but do not have current funds to do so, a gift made through a will or beneficiary designation may be the best vehicle. This category of gifts would include:

- A simple bequest by will made to Foraker (EIN 92-0177787)
- Revocable charitable trusts commonly called a charitable remainder trust where a donor's assets are available for use by the donor during their life but pass to Foraker upon their passing
- Life insurance where Foraker is named as a beneficiary
- IRA and 401(k) or (b) retirement accounts where the trustee of the plan is informed that Foraker is listed beneficiary

The donor can modify these gift commitments up until their death.

- **Giving but retaining rights to property:** A donor might consider giving a home or vacation home or farm to Foraker but retaining the right to use the property until death (a life estate). The donor has an immediate tax deduction, stays in the home as long as they wish, and Foraker assumes ownership rights when the donor finally moves on or passes away. Foraker will sell the asset at the time of ownership.
- **Giving part, selling part:** Donors can sell long-term appreciated assets to Foraker for less than full fair market value. This “bargain sale” enables donors to get an income tax deduction and avoid capital gains taxes on the donated portion, which can help offset taxes due on the portion sold.
- **Combining techniques:** Many techniques can be combined to optimize benefits to the donor, Foraker, and the donor’s loved ones. For instance after making a charitable gift, a donor could take tax savings and set up an irrevocable life insurance trust to benefit a partner or other heirs.
- **Honoring the memory of others:** Any gift, by any technique outlined above, may be made in memory of oneself or a loved one.

Foraker will **not** be able to accept, including, but not limited to oil, mineral or gas Interests; livestock; farm equipment; frequent flyer miles; leased property; partnership interests, limited partnership interests, savings bonds; and time share interests. In each of these circumstances Foraker may be able to assist the donor is selling the assets and transferring the proceeds to Foraker. All gifts of property are subject to an environmental investigation, and Foraker will not accept any form of gift that is hazardous, toxic, or environmentally damaged.

If Foraker agrees it is in its best interest to accept offered tangible personal property, it will be the responsibility of the donor to secure an appraisal as necessary for the donor’s tax return as they deem necessary. At their discretion, Foraker may pay for an independent appraisal. Any receipt provided by Foraker for a gift of property will identify the property but not the estimate of the value of the gift. Moreover, the overall intention towards any gift of tangible personal property is to sell it, so as not to create a process of stewardship.

Additional provisions

- **Valuation of gifts for development purposes.** Foraker will record a gift it receives at its valuation for gift purposes on the date of the gift.

- **Responsibility for IRS filings upon sale of gift items.** The Vice President/CFO is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt by Foraker and when the charitable deduction value of the item is more than \$5,000. Foraker must file this form within 125 days of the date of sale or disposition of the asset. A link to Form 8282 with filing instructions is listed below.
- Foraker will maintain and follow a donor recognition plan. Acknowledgement of all gifts made to Foraker and compliance with the current IRS requirements in acknowledgement of such gifts shall be the responsibility of Foraker staff.

Appendices

- Model Standards of Practice of the Charitable Gift Planner -- <https://charitablegiftplanners.org/standards/model-standards-practice-charitable-gift-planner>
- Donor Bill of Rights -- <https://afpglobal.org/donor-bill-rights>
- AFP Code of Ethics -- <https://afpglobal.org/ethicsmain/code-ethical-standards>
- IRS Form 8282 and Instructions -- <https://www.irs.gov/pub/irs-pdf/f8282.pdf>
- IRS Publication 526 Charitable Contributions -- <https://www.irs.gov/forms-pubs/about-publication-526>

Document and Information Management

Responsibility: Board of Directors

This policy was adopted by the Governance Board in July 2013.

The board must periodically review the retention of documents to ensure proper application and continued relevance.

Statement:

This document represents the policy of The Foraker Group with respect to the management of official documented work and long-term content of the organization. Within that stated purpose, there are three policy goals:

1. Preserve for specific periods certain records necessary to carry out Foraker's mission and meet legal, regulatory, community, and historical requirements
2. Retain other records for the period of their immediate, current use
3. Permit orderly destruction of records no longer needed by Foraker

The following terms apply to this policy:

- **Records Ownership.** For this policy, the term "records" covers paper, electronic files including e-mail and voicemail records, regardless of where the records are stored, i.e. network servers, desktop or laptop computers, portable electronic devices and other wireless devices with text message capabilities. All Foraker records are the property of The Foraker Group.
- **Document Destruction.** A hard copy of documents will be destroyed by shredding or fire after they have been retained until the end of the document retention schedule, which is outlined below. Copies of computer backups will be destroyed by fire or other proven means to destroy such media after they have been retained until the end of the document retention schedule.
- **Limits on Destruction.** All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel and the President/CEO.

- Electronic Documents and Document Integrity.** Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the document retention schedule. Because the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the President/CEO shall attempt to establish standards for document integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system provided that such standards shall only be implemented to the extent that they are reasonably attainable, considering the resources and other priorities of the organization.
- Emergency Planning.** Documents (hard copy, online, or other media) will be stored in a protected environment for the duration of the document retention schedule. Computer backup media, including that performed by a third party, will be included. Documents, which are necessary for the continued operation of the organization in the case of an emergency, shall be regularly duplicated or backed up and maintained in an off-site location.

Document Retention Schedule

Accounting and Finance

Accounts payable	7 years
Accounts receivable	7 years
Annual financial statements and audit reports	Permanent
Bank statements, reconciliations and deposit slips	7 years
Canceled checks – routine	7 years
Canceled checks – special, such as loan repayment	Permanent
Credit card receipts	3 years
Employee/business expense reports/documents	7 years
General ledger	Permanent
Interim financial statements	7 years

Contributions/Gifts/Grants

Contribution records	Permanent
Documents evidencing terms of gifts	Permanent
Grant records	7 years after end of grant

Corporate and Exemption

Articles of incorporation and amendments	Permanent
Bylaws and amendments	Permanent
Minute books, including board and committee minutes	Permanent
Biennial reports to the State of Alaska	Permanent
Other corporate filings	Permanent
IRS exemption application (Form 1023 or 1024)	Permanent
IRS exemption determination letter	Permanent
Licenses and permits	Permanent
Employer identification (EIN) designation	Permanent

Correspondence and Internal Memoranda

Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this schedule should be retained for the same period as the document to which they relate.

Hard copy correspondence and internal memoranda relating to routine matters with no lasting significance	Two years
Correspondence and internal memoranda important to organization or having lasting significance	Permanent, subject to review

Electronic mail (email) to or from the organization

Electronic mail (email) relating to a particular document otherwise addressed in this schedule should be retained for the same period as the documents to which they relate but may be retained in hard copy form with the document to which they relate.

Emails considered important to the organization or of lasting significance should be printed and stored in a central repository.	Permanent, subject to review
Emails not included in either category above	12 months

Electronically Stored Documents

Electronically stored documents (e.g., in PDF, text or other electronic format) comprising or relating to a particular document otherwise addressed in this schedule should be retained for the same period as the document which they comprise or to which they relate but may be retained in hard copy form (unless the electronic aspect is of significance).

Electronically stored documents considered important to the organization or of lasting significance should be printed and stored in a central repository (unless the electronic aspect is of significance).	Permanent, subject to review
Electronically stored documents not included in either of the above categories	Two years

Employment, Personnel and Pension

Personnel records	10 years after employment ends
Employee contracts	10 years after termination
Retirement and pension records	Permanent

Insurance

Property, D&O, workers' compensation and general liability insurance policies	Permanent
Insurance claims records	Permanent

Legal and Contracts

Contracts, related correspondence and other supporting documentation	10 years after termination
Legal correspondence	Permanent

Management and Miscellaneous

Strategic plans	7 years after expiration
Disaster Recovery and Business Continuity Plan	7 years after replacement
Administrative and Financial Policies Manual	Current version and revision history
Employee Handbook	Current version and revision history

Property – Real, Personal, and Intellectual

Property deeds and purchase/sale agreements	Permanent
Property tax	Permanent
Real property leases	Permanent
Personal property leases	10 years after termination
Trademarks, copyrights, and patents	Permanent

Tax

Tax exemption documents and correspondence	Permanent
IRS rulings	Permanent
Annual information returns – federal and state	Permanent
Tax returns	Permanent

Data Sharing

Responsibility: Board of Directors

Statement:

Foraker makes every effort to protect the confidentiality of information and data that we acquire from Partners and other entities.

Foraker does not sell, rent, or loan any information or data specific to individuals or organizations that have registered on our website for classes, have inquired about our services, or have been clients for any of our services. This includes mailing lists, budget data, staff size, and other information that could be considered personal to an individual or proprietary to the organization or to Foraker.

Foraker does aggregate data, which does not reveal any identifying characteristics of an individual or organization, to conduct research on the sector and publish the results on our website.

The only exception to this policy is when information or data is shared with an outside entity in order to provide service to the individual or organization. In this case, Foraker will get permission from the individual or organization to consult with an outside entity.

Social Media

Responsibility: Board of Directors

Social media is an effective communication tool for Foraker. The following guidelines will help ensure that social media platforms like Facebook, LinkedIn, and Instagram are used to support Foraker's core values and goals. Any questions about use of social media should be referred to the Director of Communication and Education.

All employees and contractors will be briefed on the social media policy either when they begin their Foraker service or at an appropriate staff meeting.

Statement:

Foraker staff and contractors should demonstrate best practices and appropriate etiquette on Foraker's social media platforms and other sites that mention Foraker. They should always be respectful of others, post only fact-based material, and avoid engaging in derogatory speech or sharing unflattering information about Foraker or other organizations. By the nature of the work Foraker performs, the expectation of confidentiality and discretion extends to social media and other public communication. The privacy and confidentiality of others should always be protected.

If material is subject to copyright or requires permission before using, care should be taken to secure that permission. Material may include but not limited to literary works, music, photographs, videos, and graphic materials.

Social Media Approvals

The Director of Communication and Education is responsible for Foraker's social media platforms. The director and the President/CEO are the only ones authorized to post on Foraker's social media sites. If other staff or contractors want to post, the content needs to be approved by the director.

If a Foraker Partner or someone from the nonprofit sector reaches out to Foraker through social media, the director will forward that post to the appropriate person. If someone from the public reaches out, the director will determine how to best respond.

Foraker requests that employees and contractors take care when posting information about Foraker on their personal social media sites. We all have a role in protecting Foraker's reputation. This includes serving as an ambassador for our mission, helping to maintain our credibility, and demonstrating our commitment to serve the nonprofit sector. Foraker staff and consultants should not represent themselves as a spokesperson for Foraker. Staff and consultants should only post their personal opinions on social media platforms. Staff and consultants are expected to be transparent that their views do not represent those of Foraker or the organizations we serve.

Questionable Content

Inappropriate postings or questionable content that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may result in corrective action up to and including termination.

If an employee or contractor notices questionable content such as negative posts, misinformation or confidential information posted about Foraker on other sites, contact the Director of Communication and Education who will determine how to handle the response. If approached by a friend, neighbor, or member of the media about negative content that has been posted about Foraker, refer them to the director.

Foraker Crisis Response

If Foraker is involved in a crisis, only the President/CEO is authorized to speak to the media. If contacted, employees and contractors should make clear to the media that they are not an authorized spokesperson and then provide the name and contact information of the President/CEO. They should not post information about the crisis on personal social media accounts unless that content has been approved by Foraker.

Public Policy Decision-Making Criteria

Responsibility: Board of Directors

This policy was updated on July 20, 2017 to include guidance for quick action.

The board and public policy committee must periodically review the decision-making criteria to ensure alignment with Foraker's strategic priorities.

Statement:

Each year Foraker's Public Policy Committee, representing Foraker's Governance and Operations Boards, analyzes issues affecting the Alaska nonprofit sector. The committee used the criteria below in its analysis, and then makes recommendations to the Governance Board during the annual meeting in January regarding issues it feels should be pursued as formal public policy priorities during the coming year.

Procedures:

Proposed policy positions are reviewed using these criteria:

- **Impact:** Does this issue affect the interests of the nonprofit sector in a significant way, positively or negatively? Does it affect the entire sector, or a vast majority of the sector? Is it primarily a local issue but with a high potential for future sector-wide impact? Generally speaking, an issue has sector-wide impact if it has broad relevance to the creation, management, operation, administration, and well-being of nonprofit organizations in Alaska.
- **Partner Support:** Is there already, or could Foraker reasonably anticipate there will be, a general level of support among Foraker Partners on the position to be taken? Gauging Partner support is not expected to be onerous or statistically rigorous. Instead, it will rely on a simple process that takes advantage of the connections and networks that exist among staff, Partners, the Operations Board, and the Governance Board. The key is to connect with individuals who broadly represent the various sub-sectors in Alaska's nonprofit community. While there are many ways to check the nonprofit perspective on potentially relevant issues, the primary tool for doing so will be the Operations Board.
- **Credibility:** Would Foraker as an organization be perceived as a legitimately concerned and appropriate advocate for the position to be taken? The answer to this question best comes from the Governance Board through its public policy committee.

- **Organizational Capacity:** Does Foraker have the financial and human resources to engage in the required advocacy?

Decision-Making Criteria – Post Policy Priority Approval

It is important to acknowledge that in order to be most effective in the public policy arena, Foraker must be able to respond nimbly to a shifting public policy environment. Foraker board and staff acknowledge that actions related to approved public policy priorities may need to be modified and new public policy priorities requiring action from Foraker may be identified at any time during the year. Therefore, the following decision points are offered to provide Foraker with the maximum flexibility to be successful in an active public policy environment:

- Acknowledge that the Governance Board has the inherent authority to act or not act with respect to public policy issues as it deems necessary and appropriate at any time during the year
- Urge the Governance Board to use the public policy expertise at its disposal by seeking input and recommendations from the public policy committee before taking action that has not been previously vetted by the committee and approved by the Governance Board. This could include having the board take a vote to act pending feedback from the public policy committee ensuring that a vote is on the record and action steps are clearly articulated. This step ensures that the board does not have to reconvene for a vote if there is no additional feedback from the committee.
- Recognizing that flexibility and responsiveness are crucial for the public policy committee to perform its function, the Governance Board will provide a timeline to allow the committee to provide input on a specific topic or action. Staff agree to coordinate a meeting of the committee as soon after the board meeting as possible to solicit feedback and return a response to the board within the specified timeframe. The committee acknowledges that it may not be possible to get feedback from all committee members, especially in instances during which the window for a Foraker response is exceptionally time-limited. The committee also recognizes that the board may choose to forgo this step as they deem absolutely necessary.
- When the Governance Board takes action on a public policy issue that has not been previously vetted by the committee, or when that action was not anticipated by the Operations Board or other Foraker stakeholders, staff will use existing communications processes to educate Foraker stakeholders regarding the position taken by the board.

Culturally Aware Project Methodologies for Working with Tribes

Responsibility: Board of Directors

This protocol was December 12, 2017.

The board and President/CEO must periodically review this methodology to ensure that it continues to meet culturally aware standards required of this work.

Statement:

Foraker's project protocol is patterned after the ethical principle of Free, Prior, and Informed Consent (FPIC) as laid out in the United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP).

Procedures:

Free

Foraker's activities are done without coercion or exploitation.

Prior

Foraker will seek consent of governing entities before starting a project.

Informed

Foraker will provide to a tribe a full explanation of scope including duration and reasons for a project. Foraker will share the findings of our work with the tribe in a timely manner.

Consent

Foraker will discuss project components and results with a tribal council in each community. Foraker will then seek consent from the councils to move forward. A tribe can choose to remain anonymous or withdraw from the project at any time.

Foraker's overall methodology stems from Foraker's core values of Sustainability, Strategic, Collaborative, Urban/Rural/Native/Non-Native. Our values drive our decisions, actions, and interactions as we work to strengthen nonprofits and tribal governments. In addition to our values, our theory of change articulates the way we work with organizations, leaders, and the sector to achieve our strategic goals. We recognize that our role is to stand beside nonprofits and tribes as we work to strengthen individual and collective efforts. Foraker will stay true to its values as a leader,

catalyst, convener, innovator, and connector throughout the duration of this project, which will be implemented using the following steps:

1. Establish contacts in each village

There are three ways that Foraker will be in contact with tribes:

1. Foraker will be invited to directly engage in a project or discussion with the tribe.
2. Foraker will be asked to join an existing team working with a tribe.
3. Foraker will lead an initiative and make direct contact with a tribe.

In options 2 and 3 when we have not been directly invited to participate with a tribe, Foraker will not proceed until we meet with the tribal council president or an acting member of the council to share information about the project and learn about the governance structure of the tribe. If the council agrees with the purpose of the project and is willing to participate, then we will ask council member(s) to recommend a tribal council representative willing to serve as a point of contact on behalf of the tribe to help Foraker coordinate activities throughout the duration of the project, including setting up interviews and meetings.

2. Seek consent from tribal leadership

At least one Foraker representative will meet with tribal councils, and other individuals within the community (cultural value bearers) where appropriate, to explain the project and ask for their consent to participate. If consent is granted, then we will begin the project, which may include interviews of individual council members or recommended tribal citizens.

3. Share project findings in a timely manner

Foraker will meet with a cohort of representatives (tribal administrators/executive directors/project designee) named by the tribal councils to report on project results and request consent to publish those results on the Foraker website and in any other form (e.g. print, newsletter) that is helpful to share the appropriate level of information. This could also include hosting a public meeting that includes all those who were interviewed to review the project information and ask again for consent to publish their statements.

4. Continue to ask for consent throughout the duration of the project

Foraker will meet with tribal council representatives (tribal administrator/executive director/designee) to seek consent regarding the project's direction when emerging needs and information may differ from the original intent.

5. Partners must agree to follow these protocols.

Foraker may partner with other organizations during our work on a specific project. In each instance, Foraker will require the partnering organization to uphold these protocols.