

Sister Cities of Delray Beach

Code of Ethics

Sister Cities of Delray Beach fervently believes that ethical behavior must be synonymous with our name and reputation. Consequently, ethical policies and practices are an integral part of the organization's bylaws, board policies, and personnel policies. The following is a summary statement of these policies.

Personal and Professional Integrity

A personal commitment to integrity in all circumstances benefits each individual and our organization as well as our community. Therefore, all Board Members and volunteers agree to:

- Strive to meet the highest standards of ethical management, performance, quality, service, and achievement in working toward Sister Cities of Delray Beach's mission and goals.
- Communicate honestly and openly, avoid misrepresentation, and promote an environment where honesty, open communication, and differing opinions are valued.
- Promote the organization and its achievements, policies, and practices fairly, accurately, and with full disclosure.
- Exhibit respect and fairness toward all those with whom we interact.
- Pledge that he or she will not misuse the office or position, will not participate in debate on any matter which may come before the Board for decision and which may benefit a family member, client, or business acquaintance, and will not seek or accept any personal profit or gain, or unwarranted favor or privilege for himself or herself, or any relative or other person.
- Pledge not to improperly influence or attempt to influence other volunteers, or Board members.
- Be honest, fair, and respectful to others in performing his or her duties as a Board Member or volunteer, and agrees to refrain from and avoid conduct creating an appearance of impropriety or which is otherwise unbecoming a Board member or volunteer of the Sister Cities of Delray Beach, including but not limited to making false accusations or personal attacks against another volunteer or Board Member, or behaving in a rancorous or contentious manner.
- Not to use the provisions of this Code of Ethics to further frivolous claims against one another. Frivolous claims shall be those forwarded with knowledge that the claim contains one or more false allegations or those made with reckless disregard as to whether the complaint or claim contains false allegations of fact material to a violation of this Code of Ethics.
- Not knowingly violate any federal, state, or local law, rule or regulation.

Accountability

Sister Cities of Delray Beach is responsible to its members, partners and volunteers - to the entire community. Therefore, all Board Members and volunteers agree to:

- Promote efficient stewardship of all financial resources, including contributions and grants that are used to pay operating expenses.
- Ensure that organizational resources are not used for non-Sister Cities of Delray Beach business, nor for personal expenses unrelated to authorized business expenses.

Make informed, impartial decisions concerning vendors and partnerships. Provide full and transparent disclosure of relevant, non-confidential information to members, media, and the general public.

Observe and comply with all local, state, and federal laws and regulations affecting the Sister Cities of Delray Beach.

Diversity

The ability to embrace diversity and to make it an integral part of Sister Cities of Delray Beach is a business and community imperative. Therefore, all Board Members and volunteers:

- Provide equal opportunities without regard to race, color, religion, creed, age, gender, national origin, marital status, veteran status, sexual orientation, or disability.
- Encourage the entire community to participate fully in employment, volunteer, and vendor opportunities.
- Strive to reflect the multicultural/multiracial nature of the community in the staff, volunteers, and vendors.
- Refuse to engage in or tolerate discrimination or harassment.

Conflicts of Interest

Public trust in Sister Cities of Delray Beach could be jeopardized with a conflict of interest or even the appearance of a conflict of interest. Therefore, all Board Members and volunteers:

- Refrain from participating in or influencing any decision or other action that could result in direct or indirect benefit to the individual, to personal or family business, or to any nonprofit organization with which he/she is associated.
- Decline any gifts of value, gratuity, or favor in the performance of Sister Cities of Delray Beach duties or cash payments intended to influence a decision of the organization.
- Disclose all known conflicts or potential conflicts of interest annually or when encountered, including employment or volunteer activities outside of Sister Cities of Delray Beach.

Confidentiality & Privacy

Confidentiality is a hallmark of professionalism. Therefore, all Board Members and volunteers:

- Ensure that all nonpublic information concerning volunteers, members, partnership organizations, and others is treated as confidential.
- Disclose confidential or privileged information only for legal, legitimate, and authorized reasons.
- Honor the right of privacy of all people, including members, vendors, clients, volunteers, and employees.

Political Contributions

Sister Cities of Delray Beach encourages individual participation in civic affairs. However, Sister Cities of Delray Beach may not contribute to any candidate or political committee. Therefore, all Board Members and volunteers:

- Refrain from contributing to any candidate for public office or political committee on behalf of Sister Cities of Delray Beach.
- Refrain from engaging in political activities in a manner that may create the appearance that such activity is by or on behalf of Sister Cities of Delray Beach.
- Refrain from using any organizational financial resources, facilities, or personnel to endorse or oppose a candidate for public office.

Solicitations

The most responsive members are those who have the opportunity to become informed and involved. Therefore, all Board Members and volunteers:

- Promote citizen involvement through opportunities and volunteerism.
- Provide members and potential members with timely, accurate information about community needs as well as Sister Cities of Delray Beach's accomplishments and aspirations.
- Refrain from any use of coercion in fund-raising activities.

Volunteers of Sister Cities of Delray Beach are encouraged to seek guidance from the Chairman of the Board, President, or Chief Operating Officer concerning the interpretation or application of the code of ethics. Any known or possible breaches must be disclosed to the Chairman of the Board, President, or Chief Operating Officer. All reported breaches will be investigated, and appropriate action will be

taken, based upon the policies of the organization. Sister Cities of Delray Beach affirms prompt and fair resolution of all reported breaches.

Sister Cities of Delray Beach Confidentiality/Conflict of Interest Board of Directors, Committee Members and Staff

Name: _____

Date: _____

Purpose.

As an organization committed to adhering to the highest standards of operation and governance, Sister Cities of Delray Beach asks each of its Board/Committee members to identify any real or potential conflicts of interest to assure the public served that each and every decision made is done so in the primary and best interest of our Community.

As an organization committed to keeping confidential matters confidential, Sister Cities of Delray Beach asks each of its Board/Committee members to maintain all information and records concerning members, donors, clients, volunteers and the organization in strict confidence.

Process:

Each year, each Board Member will complete a Confidentiality/Conflict of interest Statement, which requests that the Member identifies any possible conflicts he or she may have with respect to an assigned task. Specifically, the Member will be asked to identify any direct or indirect relations he or she has with any person or persons currently obtaining or seeking Sister Cities of Delray Beach business. Additionally, the Member will be asked to identify any business relationships he or she has with any organizations or persons doing business with the Sister Cities of Delray Beach.

Copies of the Confidentiality/Conflict of Interest Statements will be confidentially maintained by the Secretary of the Sister Cities of Delray Beach or his/her designee. In addition, the Chairman of a committee would be informed by the Chairman of any direct or potential conflicts of interest a person may have with respect to the business of that committee. If the actual or potential conflict of interest is of such magnitude, then the individual will be asked to resign from the committee or asked to not participate in various discussions on that committee in which the conflict may arise. For purpose of this policy, a member is defined as either a Committee or Board Member, unless otherwise noted.

Prohibitions:

1. A member may not discuss nor give to any person/organization any sensitive or confidential information concerning organizational records, client records, donor records, agency records, staff records, future plans/actions, and other information that Sister Cities of Delray Beach considers confidential. If you question if certain information is confidential or not, speak with the Chairman of the Board.
2. An individual who is related to a Board Member as a step-parent, sibling, step-sibling, in-law, aunt, uncle, cousin or other family member shall not serve as a Board Member.
3. A member who is a relative may not vote on or discuss any candidate for a Sister Cities of Delray Beach property.
4. A member who is a businessperson may not serve directly on any Sister Cities of Delray Beach committee that develops bids or seeks contractors for specific business for which the member may wish to seek.
5. A member whose family member does business with Sister Cities of Delray Beach must disclose such business dealings.
6. A Board Member who wishes to do business with Sister Cities of Delray Beach or does direct business with Sister Cities of Delray Beach must be sensitive to the perception that the Member's business relationship may

influence how others view the Sister Cities of Delray Beach. Board Members should make it absolutely clear that their business relationship is independent and not associated with any actions or possible actions they may take as a Board Member.

7. Each Board Member pledges that he or she will not misuse the office or position, will not participate in debate on any matter which may come before the Board for decision and which may benefit a family member, client, or business acquaintance, and will not seek or accept any personal profit or gain, or unwarranted favor or privilege for himself or herself, or any relative or other person.
8. Each Board Member pledges not to improperly influence or attempt to influence other Board Members.
9. Each Board Member agrees to be honest, fair, and respectful to others in performing his or her duties as a member of the Sister Cities of Delray Beach Board, and agrees to refrain from and avoid conduct creating an appearance of impropriety or which is otherwise unbecoming a Board Member, including but not limited to making false accusations or personal attacks against another public officer, or behaving in a rancorous or contentious manner.
10. A Board Member shall not use the provisions of this Code of Ethics to further frivolous claims against one another. Frivolous claims shall be those forwarded with knowledge that the claim contains one or more false allegations or those made with reckless disregard as to whether the complaint or claim contains false allegations of fact material to a violation of this Code of Ethics.
11. A Board Member shall not knowingly violate any federal, state, or local law, rule or regulation.

I have read the Sister Cities of Delray Beach Code of Ethics, the Whistleblower Policy and Records Retention/Document Destruction Policy and I will adhere to them.

I have read Sister Cities of Delray Beach's Board of Directors and Committee Member Confidentiality/Conflict of Interest Policy and I will adhere to this policy.

Signature

Print Name: _____

Date: _____

Please list below any real or potential conflicts of interest you may have.

Sister Cities of Delray Beach

Records Retention/Document Destruction Policy

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored. Nonprofit organization should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following table provides the minimum requirements for all documents whether written, electronic or other.

Type of document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank Statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year end financial statements	Permanently
Insurance policies (expired)	3 years
Insurance records/current accident reports, claims/policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials/supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute Books/Bylaws and Charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registration and copyrights	Permanently
Withholding tax statements	7 years

Sister Cities of Delray Beach Whistleblower Policy

General

The Organization's Code of Ethics and Confidentiality/Conflict of Interest ("Code") required directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors and officers to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No director or officer who in good faith reports a violation of the Code shall suffer harassment or retaliation. A director or officer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including removal from the board. This Whistleblower Policy is intended to encourage and enable directors and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses the Organization's open door policy and suggests that directors share their questions, concerns, suggestions or complaints with someone who can address them properly.

Accounting and Auditing Matters

The board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

Acting in Good Faith

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

Confidentiality

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

Handling of Reported Violations

The Board President will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.