



AFRICA CLASSROOM CONNECTION POLICIES

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Africa Classroom Connection holds a vision that every child in KwaZulu Natal has the opportunity for an excellent education. Our mission is providing resources to help build and improve schools in KwaZulu Natal. We work to get buildings built, help kids stay in school, and facilitate cultural exchanges/overseas travel.

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CONFLICT OF INTEREST POLICY

It is in the best interest and consistent with the values of Africa Classroom Connection (ACC) to be aware of and properly manage all conflicts of interest and appearances of a conflict of interest. This conflict of interest policy is designed to help ACC's directors, officers, employees and volunteers of the identify situations that present potential conflicts of interest and to provide ACC with a procedure to appropriately manage conflicts in accordance with legal requirements and the goals of accountability and transparency in ACC's operations.

1. **Conflict of Interest Defined.** In this policy, a person with a conflict of interest is referred to as an "interested person." For purposes of this policy, the following circumstances shall be deemed to create a Conflict of Interest:
 - a. A director, officer, employee or volunteer, including a board member (or family member of any of the foregoing) is a party to a contract, or involved in a transaction with ACC for goods or services.
 - b. A director, officer, employee or volunteer, (or a family member of any of the foregoing) has a material financial interest in a transaction between ACC and an entity in which the director, officer, employee or volunteer, or a family member of the foregoing, is a director, officer, agent, partner, associate, employee, trustee, personal representative, receiver, guardian, custodian, or other legal representative.
 - c. A director, officer, employee or volunteer, (or a family member of the foregoing) is engaged in some capacity or has a material financial interest in a business or enterprise that competes with ACC.

Other situations may create the *appearance of a conflict*, or present a *duality of interests* in connection with a person who has influence over the activities or finances of the nonprofit. All such circumstances should be disclosed to the board or staff, as appropriate, and a decision made as to what course of action the organization or individuals should take so that the best interests of the nonprofit are not compromised by the personal interests of stakeholders in the nonprofit.

Gifts, Gratuities and Entertainment. Accepting gifts, entertainment or other favors from individuals or entities can also result in a conflict or duality of interest when the party providing the gift/entertainment/favor does so under circumstances where it might be inferred that such action was intended to influence or possibly would influence the interested person in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment of nominal or insignificant value which are not related to any particular transaction or activity of ours.

2. Definitions.

"Interested Person" is any person serving as an officer, employee or member of ACC's Board of Directors a major donor of ours or anyone else who is in a position of control over ACC's organization who has a personal interest that is in conflict with the interests of ACC's organization.

"Family Member" is a spouse, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister, of an interested person.

"Material Financial Interest" in an entity is a financial interest of any kind, which, in view of all the circumstances, is substantial enough that it would, or reasonably could, affect an Interested Person's or Family Member's judgment with respect to transactions to which the entity is a party.

"Contract or Transaction" is any agreement or relationship involving the sale or purchase of goods or services, the providing or receipt of a loan or grant, the establishment of any other type of financial relationship, or the exercise of control over another organization. Making a gift to ACC is not a Contract or Transaction.

3. Procedures.

- a. Prior to board or committee action on a Contract or Transaction involving a Conflict of Interest, a director or committee member having a Conflict of Interest and who is in attendance at the meeting shall disclose all facts material to the Conflict of Interest. Such disclosure shall be reflected in the minutes of the meeting. If board members are aware that staff or other volunteers have a conflict of interest, relevant facts should be disclosed by the board member or by the interested person him/herself if invited to the board meeting as a guest for purposes of disclosure.
- b. A director or committee member who plans not to attend a meeting at which he or she has reason to believe that the board or committee will act on a matter in which the person has a Conflict of Interest shall disclose to the chair of the meeting all facts material to the Conflict of Interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
- c. A person who has a Conflict of Interest shall not participate in or be permitted to hear the board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.
- d. A person who has a Conflict of Interest with respect to a Contract or Transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote.
- e. The person having a conflict of interest may not vote on the Contract or Transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of ACC's Board of Directors has a Conflict of Interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.
- f. Interested Persons who are not members of ACC's Board of Directors, or who have a Conflict of Interest with respect to a Contract or Transaction that is not the subject of Board or committee action, shall disclose to their supervisor, or the Chair, or the Chair's designee, any Conflict of Interest that such Interested Person has with respect to a Contract or Transaction. Such disclosure shall be made as soon as the Conflict of Interest is known to the Interested Person. The Interested Person shall refrain from any action that may affect ACC's participation in such Contract or Transaction.

In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to his or her supervisor or the Chair or the Chair's designee, who shall determine whether full board discussion is warranted or whether there exists a Conflict of Interest that is subject to this policy.

4. Confidentiality.

Each director, officer, employee and volunteer shall exercise care not to disclose confidential information acquired in connection with disclosures of conflicts of interest or potential conflicts, which might be adverse to the interests of ACC's organization. Furthermore, directors, officers, employees and volunteers shall not disclose or use information relating to ACC's business for their personal profit or advantage or the personal profit or advantage of their Family Member(s).

5. Review of policy.

Each director, officer, employee and volunteer shall be provided with and asked to review a copy of this Policy and to acknowledge in writing that he or she has done so.

Annually each director, officer, employee and volunteer shall complete a disclosure form identifying any relationships, positions or circumstances in which s/he is involved that he or she believes could contribute to a Conflict of Interest. Such relationships, positions or circumstances might include service as a director of or consultant to another nonprofit organization, or ownership of a business that might provide goods or services to ACC. Any such information regarding the business interests of a director, officer, employee or volunteer, or a Family Member thereof, shall be treated as confidential and shall generally be made available only to the Chair, the Executive Director, and any committee appointed to address Conflicts of Interest, except to the extent additional disclosure is necessary in connection with the implementation of this Policy.

This policy shall be reviewed annually by each member of the Board of Directors. Any changes to the policy shall be communicated to all staff and volunteers.

Conflict of Interest Disclosure Form

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest between Africa Classroom Connection and your personal interests, financial or otherwise:

Name: _____
Position:(employee/volunteer/trustee):_____

X _____ Date: _____

_____ I have no conflict of interest to report

(revised April 15, 2011)

DISCONTINUING CONTACT ON REQUEST POLICY

It is Africa Classroom Connection's policy to discontinue contacting any person upon that person's oral or written request directed to the organization, its professional fundraiser, or other agent. Africa Classroom Connection shall maintain a record of all requests by persons who indicate to Africa Classroom Connection that they do not wish to be contacted by or on behalf of Africa Classroom Connection.

(adopted November 26, 2012)

DONOR PRIVACY POLICY

Africa Classroom Connection is committed to respecting the privacy of our donors. Except as described in this Privacy Policy, or as we describe at the time we request information, we will not otherwise disclose, sell, or trade your personal information, including but not limited to name, address, phone, and email address, or your non-personally identifiable information (such as credit card information) to any third parties other than donation processing firms with whom we contract to process your donation. This privacy policy applies to all our collection of personal and non-personally identifiable information, including that on our website (www.africaclassroomconnection.org), and also includes information we may receive from third party donation processing firms. By submitting your personal and non-personally identifiable information to us or any of our staff, you consent to the terms and conditions of this policy and to our processing personal and non-personally identifiable information for the purposes of conducting our charitable work. Donors with any questions or concerns about this policy should contact us at info@africaclassroomconnection.org.

(adopted March 25, 2013)

DONOR SCREENING POLICY

The Board of Directors is committed to ensuring that the organization solicits and accepts contributions only from donors that do not present a conflict with the vision, mission, and the goals of the agency.

(adopted November 26, 2012)

FINANCIAL ACTIVITY POLICIES

1. Financial Reports

The Treasurer shall prepare, with input from the Development Committee, an annual operating budget for review and approval by the Board of Directors at the beginning of each calendar year.

The Treasurer shall provide the Board of Directors, at monthly board meetings, a current balance sheet, an income statement for preceding month, and a year-to-date income statement for use in comparing actual to budgeted revenues and expenses. These financial reports shall be reviewed at each board meeting.

The Treasurer shall provide the Board of Directors copies of the annual audit, provided the Board has authorized an audit to be done for the year.

The Treasurer shall prepare, or have prepared, the organization's annual federal tax return for review and approval by the Board of Directors. The Board shall approve the return prior to its filing.

2. Use of Funds

The organization's current policy is that all the organization's fundraising and operational expenses, other than the cost of the annual audit, be covered by donations from Board Members or from donations or other income specifically raised to offset fundraising or program expenses. It is the Board's intent that 100% of all donations, other than those made 1) by Board Members with the intent to offset fundraising or operational expenses, 2) by other donors with the intent to offset fundraising expenses, or 3) by federal campaign donees for audit expenses, are expended on the organization's programs.

Due to adherence with GAAP, expenses that are offset by donations by Board Members and other donors are shown properly as administrative, fundraising, or program expenses. Measured as such, the organization's management, general, fundraising, and development expenses over the last three years have varied from 3-6% of all expenses, with 94-97% of expenses used directly to support programming.

3. Financial Health & Balance Reserves

The organization's policy is to maximize funding of its school building project. Because the organization has few or no fixed expenses, and because all of its assets are cash or pre-paid expenses, it has little need to maintain large positive asset balances. Cash is transferred to partner organizations in Africa for school building when sufficient funds are on deposit and when the Board of Directors approves such a transfer. As a result, year-end asset balances fluctuate, but are always positive. Over the last year three years, year-end assets have varied from 6-44% of the next year's budgeted operating expenses.

All of the organization's funds are unrestricted. On occasion, donors request that their donation be used for the Stay in School fund; these requests are not contractual, but by policy are honored by the Board. The organization's cultural exchange programming, in which donors and potential donors are taken by the organization to visit school building sites in Africa, is designed to be self-sufficient, in

that program revenues/fees charged to the donor/traveler are expected to exceed program expenses; in addition, each donor/traveler must donate at least \$1,000 to the organization, above and beyond that needed to offset travel expenses.

4. Balanced Reserves

Because the organization has few or no fixed expenses, and because all of its assets are cash or pre-paid expenses, it has little need to maintain large positive asset balances. Cash is transferred to partner organizations in Africa for school building when sufficient funds are on deposit and when the Board of Directors approves such a transfer. Unrestricted net assets are at all times less than three times the current year's budgeted operating expenses.

5. Prohibition of Loans

The organization does not provide loans or loan guarantees nor relieve debt or lease obligations of its Board of Directors or officers.

6. Travel and Entertainment Reimbursement Policy

The organization does not reimburse travel and entertainment expenses for its Board of Directors, officers, or volunteers; the organization has no paid staff.

The organization does pay for the travel costs of designated board member trip leaders for cultural exchange programming trips, with the expectation that such costs be offset by program revenues/fees charged to the donor/travelers. If cultural exchange programming expenses are personally incurred by these trip leaders for their own or donor/travelers' expenses, such as when the organization's credit card does not work or is not accepted, these cultural exchange programming expenses are reimbursed by the organization upon a submission of acceptable expense receipts.

(adopted November 26, 2012)

NONDISCRIMINATION POLICY

Africa Classroom Connection celebrates the contributions of all people toward a future of peace and justice in our world. ACC will not discriminate in employment and/or services because of race, color, sex, sexual orientation, gender identity, religion, age, ancestry, national or ethnic origin, marital status, or disability.

It is the policy of ACC to:

- Make reasonable accommodations wherever necessary for all employees or applicants with disabilities, provided that the individual is otherwise qualified to safely perform the duties and assignments connected with the job and provided that any accommodations made do not require significant unreasonable difficulty or expense.
- Encourage understanding and acceptance of this policy by board members, volunteers, employees, and partners in the communities in which we operate;
- Be continually alert to identify and correct any practices that are at variance with the intent of this policy;
- Thoroughly investigate instances of alleged discrimination and take corrective action if warranted;

Africa Classroom Connection reaffirms this policy and calls on everyone involved to effectively pursue this policy as stated.

(adopted January 31, 2011)

RECORD RETENTION POLICY

Africa Classroom Connection (ACC) takes seriously its obligations to preserve information relating to litigation, audits, and investigations.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records ACC may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the President.

From time to time, the President may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President.

File Category	Item	Retention Period	
Corporate Records	Bylaws and Articles of Incorporation	Permanent	
	Corporate resolutions	Permanent	
	Board and committee meeting agendas and minutes	Permanent	
	Conflict-of-interest disclosure forms	4 years	
Finance and Administration	Financial statements (audited)	7 years	
	Auditor management letters	7 years	
	Payroll records	7 years	
	Check register and checks	7 years	
	Bank deposits and statements	7 years	
	Chart of accounts	7 years	
	General ledgers (includes bank reconciliations)	7 years	
	Investment performance reports	7 years	
	Equipment files and maintenance records	7 years after disposition	
	Contracts and agreements	7 years after all obligations end	
	Correspondence — general	3 years	
	Insurance Records	Policies — occurrence type	Permanent
		Policies — claims-made type	Permanent
Accident reports		7 years	

	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
Tax	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	7 years
	Charitable Organizations Registration Statements (filed with Minnesota Attorney General)	7 years
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or three years
	Withholding tax statements	7 years
	Timecards	3 years
Technology	Software licenses and support agreements	7 years after all obligations end

1. Electronic Documents and Records.

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

2. Emergency Planning.

ACC's records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping ACC operating in an emergency will be duplicated or backed up at least every week and maintained off-site.

3. Document Destruction.

The President is responsible for the ongoing process of identifying records that have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

4. Compliance.

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against ACC and its employees and possible disciplinary action against responsible individuals. The President will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

(adopted November 26, 2012)

WHISTLEBLOWER POLICY

1. Purpose.

Africa Classroom Connection (ACC) requires board members, committee members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members and employees to comply with all applicable laws and regulatory requirements.

2. Reporting Responsibility.

ACC seeks to have an "Open Door Policy" and encourages board members and employees to share their questions, concerns, suggestions or complaints regarding ACC and its operations with someone who can address them properly. In most cases, the issue should be presented to the ACC President. However, if the concerned individual is not comfortable speaking with the President, or is not comfortable with the President's response, or the issue of concern relates to the President, the concerned individual is encouraged to speak with anyone on the Board whom the individual is comfortable in approaching.

3. No Retaliation.

No concerned individual who in good faith reports a perceived violation of a law or regulation will suffer harassment, retaliation or other adverse consequence. An ACC employee or board member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of ACC membership and/ or employment. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within ACC prior to seeking resolution outside ACC.

4. Compliance Officer.

ACC's President or a designee will act as ACC's Compliance Officer. The Compliance Officer is responsible for investigating and resolving all employee complaints and allegations concerning violations of the Principles and/or Code.

5. Accounting and Auditing Matters.

The Treasurer of the ACC Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The President or a designee shall immediately notify the treasurer of any such complaint and work with the Treasurer until the matter is resolved.

6. Requirement of Good Faith.

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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.

7. 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.

8. Handling of Reported Violations.

The person responsible for carrying out the investigation of the reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation by writing a letter (or e-mail) to the complainant within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

(adopted November 26, 2012)