CODE OF CONDUCT

Members of the board of directors and staff carry certain duties and responsibilities for the well being of the organization. The Code of Conduct outlines some of those duties and responsibilities in accordance with governing documents.

Confidentiality

Board members and staff will have access to information, that if revealed to outsiders, could be damaging or sensitive to other members or staff, harmful to the best interests of the organization, or even create legal liability. Information provided to the board and staff may concern personnel, financial, contractual, membership or legal matters. It will often be confidential and is intended for use in decision making and governance. Information shall be held in the strictest of confidence and shall not be divulged to any outside party, including other members, without authorization of the Board.

Policies (initial each below)

- Whistleblower Policy
- Conflict of Interest Policy
- Gift Acceptance Policy
- Joint Venture Policy
- Records Retention Policy

Violations

Violations of the Code of Conduct may result in disciplinary action in accordance with the governing documents. Discipline may include removal of a board member from office or termination of a staff member.

Acknowledgement of Receipt

I acknowledge that I have received and read a copy of the Code of Conduct and that I am responsible for compliance.

Signature: ___________________________ Date: __________________

Printed Name: _______________________


WHISTLEBLOWER POLICY

Purpose:
AIA Southwestern Oregon is transparent and accountable to its members and employees. The Board of Directors expects volunteers and employees to obey the law, act ethically and report honestly to their supervisors. Volunteers and employees will contact senior management, legal counsel, or officers, as appropriate, about any activity that may violate law, policy or ethics. This policy covers serious concerns that could affect the component, including actions that:

• could lead to inaccurate financial reporting;
• are unlawful, such as fraud, theft, embezzlement, or other illegal activities;
• are inconsistent with policies or procedures;
• consist of serious misconduct, such as unethical business conduct, other inappropriate conduct, or concerns about employee health risks under the component’s control.
• destroy documents in violation of the component’s records retention policy; or
• result in the inappropriate or illegal use of component property.

The policy is intended to encourage volunteers and employees to raise serious concerns within the component before seeking action from outside sources.

Confidentiality:
Every effort will be made to protect confidentiality. AIA Southwestern Oregon will not tolerate harassment or retaliation against anyone submitting a report under this policy. While anonymous reports are accepted, identifying oneself can strengthen the credibility of the report and aid the investigation. Malicious or knowingly false reports may result in disciplinary action, up to and including termination of employment or service as a volunteer.

Guidelines for Reporting a Violation:
• When possible, employees should report the violation initially to their direct supervisor.
• Volunteers, or employees who are uncomfortable speaking with a supervisor, should speak with any member of the Board of Directors.
• Supervisors must report suspected violations to a member of the Board of Directors but take no further action unless the Board member requests it.
• Except in extraordinary circumstances, the President and President-elect will be notified when a report is received. Other persons may be notified on a need-to-know basis.
• If the violation concerns fraud or financial misconduct, a report may be made directly to the Treasurer.
Investigation and Reporting:
The Board of Directors has specific and exclusive responsibility to appoint one of its members to investigate all reported violations. The Board of Directors may recuse certain members, and/or retain impartial outside counsel or auditors to conduct the investigation.
The appointed investigator will conduct a prompt investigation, acknowledge receipt of the report within 5 business days, and inform the reporting party of next steps and when to expect an update on the investigation. The investigator will do everything possible to keep the identity and role of the reporting party confidential (although legal requirements or other circumstances may make it impossible to fully protect confidentiality in some cases).

The person reporting an allegation is not expected to prove the truth of the allegation but should expect to be interviewed (unless reporting anonymously) and to submit any evidence available.

The investigator will submit a written report summarizing the allegations and his/her recommendations, to members of the executive management who have a reasonable need to review the report, to the officers, and/or to the Board of Directors, as appropriate. The reporting party will be informed about the results of the report.

When appropriate, corrective action will be taken. That action will depend on how serious the violation is and may include such things as a warning, a letter of reprimand, suspension with or without pay, or termination of employment. In the case of a volunteer, corrective action may include such things as limitations on the volunteer’s opportunity to serve on committees, or the initiation of a complaint with the National Ethics Council, as appropriate.

If the process described above is not followed, the party reporting a violation may contact the President of AIA Southwestern Oregon, or the President-elect.
CONFLICT OF INTEREST POLICY

Overview: Employees, officers and directors (as well as members of committees with powers delegated by the Board of Directors) must avoid any relationship or activity that might impair, or even appear to impair, their ability to make objective and fair decisions when performing their jobs or volunteer roles. At times, an employee, officer or director (and committee member as described above) may be faced with situations in which business actions taken on behalf of AIA Southwestern Oregon may conflict with the individual’s own personal interests. Component property, information or business opportunities may not be used for personal gain.

Compensation for purposes of this policy includes direct and indirect remuneration as well as substantial gifts or favors. A financial interest is not necessarily a conflict of interest. The Board of Directors will decide whether a financial interest constitutes a conflict of interest.

Conflicts of interest could arise in the following circumstances:

- Being employed by, or acting as a consultant to, a competitor or potential competitor, supplier or contractor, while employed by or serving with the component.
- Hiring or supervising family members or closely related persons.
- Serving as a board member for an outside commercial company or organization.
- Owning or having a substantial interest in a competitor, supplier or contractor.
- Accepting gifts, discounts, favors or services from a customer/potential customer, competitor or supplier, unless equally available to all company employees.

Duty to Disclose: Employees, officers and directors (and committee members as described above) with a conflict-of-interest question should seek advice from the component President. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, employees, officers and directors must divulge the potential conflict of interest in writing and be prepared to share all material facts with the Board of Directors.

Procedure for Addressing Disclosures:

- The interested person will present the material facts of the potential conflict. He/she will leave the meeting while the Board of Directors deliberates and votes upon whether a conflict of interest exists. A simple majority will rule on the matter.
- If further investigation is needed, the Board will appoint a disinterested party to research the matter and to report findings promptly to the Board.
- The minutes will contain names of those disclosing or otherwise found to have a conflict of interest and any action taken by the Board in response.
- No voting member of the Board who receives compensation, directly or indirectly, from the component may vote on matters pertaining to that member’s compensation.
GIFT ACCEPTANCE POLICY

Introduction
The purpose of this gift acceptance policy is to give guidance and counsel to those individuals within the American Institute of Architects, Southwestern Oregon (AIA Southwestern Oregon) concerned with the planning, promotion, solicitation, receipt, acceptance, management, reporting, use, and disposition of private sector gifts of philanthropic intent.

These policies must be viewed as flexible and realistic in order to accommodate unpredictable situations as well as donor expectations, as long as such situations and expectations are consistent with AIA Southwestern Oregon’s mission and policies. Flexibility must be maintained since some gift situations will be complex, and proper decisions can be made only after careful consideration of all related factors. These policies may, therefore, require that the merits of a particular gift be considered by the appropriate staff and/or committee of the Board along with legal counsel and directors if necessary.

All fundraising activities and gift acceptance policies, and their day-to-day implementation, are subject to approval by the Board.

The Board, through the executive committee, is responsible for the gift acceptance policy. This responsibility cannot be delegated or waived. These policies and authorizations shall be reviewed by the Board as circumstances warrant.

Policy Statements
A. Board Acceptance of Gifts
   The Board shall exercise its public trust, as mandated by statute, in making final decisions for the acceptance of all gifts and grants and for any exception to its policies and guidelines. Gifts and gift instruments may be received on behalf of the organization by members and staff but can be accepted officially only by the Board as managers of the public trust.

   AIA Southwestern Oregon shall accept only those gifts the transference and implementation of which shall be deemed consistent with the public laws and/or regulations of the United States of America and the State of Southwestern Oregon.

B. Philanthropic Intent
   The Board shall determine that gifts to AIA Southwestern Oregon are evidence of philanthropic intent and that the donor’s philanthropy is in accord with the stated mission and goals of AIA Southwestern Oregon. The purpose is to prevent AIA Southwestern Oregon from being an object of philanthropic intent for either designed or innocent
avoidance of taxes, prejudiced purposes, or evaluation of gifts without generous, advanced, objective, experienced evaluation.

C. Ethics
The Board shall assure itself that all philanthropic promotions and solicitation are ethical by adopting policies that prohibit AIA Southwestern Oregon personnel from benefiting personally by way of commissions or other devices related to gifts received.

D. Review Legal Arrangements
Legal counsel retained by AIA Southwestern Oregon shall, as required, review legal documents, contracts, and all donor agreements. AIA Southwestern Oregon shall seek the advice of legal counsel in all matters pertaining to its planned giving program. All agreements shall follow the formats of the specimen agreements to be approved by legal counsel unless counsel has agreed in writing to a change for a specific agreement.

AIA Southwestern Oregon shall encourage donors to seek their own counsel in matters relating to their bequests, life income gifts, tax planning, and estate planning. All legally binding documents involving gifts over $100 shall be prepared and/or reviewed by counsel retained by the donor, to avoid any conflict of interest or undue influence. Alternatively, a donor may sign a document prepared by AIA Southwestern Oregon, releasing AIA Southwestern Oregon from any liability and waiving any conflict.

E. Professional Fees
While AIA Southwestern Oregon is happy to offer assistance to attorneys and other professional advisors by providing specific language to be used in charitable giving instruments, it cannot pay any attorney’s or advisor’s fees associated with this work.

F. Unacceptable Gifts
AIA Southwestern Oregon reserves the right to refuse any gift that is not consistent with its mission. In addition to and without limiting the generality of, the following gifts will not be accepted by AIA Southwestern Oregon:
1. Gifts that violate any federal, state, or local statute or ordinance
2. Gifts that contain unreasonable conditions (e.g., a lien or other encumbrance) or gifts of partial interest and property
3. Gifts that are financially unsound
4. Gifts that could expose the AIA Southwestern Oregon to liability

G. Stewardship
AIA Southwestern Oregon will be responsible for good stewardship toward its donors by following these guidelines:
1. All gifts will be acknowledged within the required, or otherwise reasonable, period of time.
2. All gift acknowledgment letters/receipts will be prepared by the President or his or her designee.

3. Gifts to AIA Southwestern Oregon shall be reported in a manner consistent with the standards recommended by the Association of Fundraising Professionals (AFP) or the National Council on Planned Giving (NCPG).

4. Files, records, and mailing lists regarding all donors and donor prospects are maintained and controlled by AIA Southwestern Oregon. Maximum use will be made of information and contacts that members of the Board, various volunteer groups, or the staff have with potential donors. Written reports of interviews and solicitations will be maintained in the donor prospect file and/or computer.

5. This information is confidential and is strictly for the use of AIA Southwestern Oregon Board and staff. Use of this information shall be restricted to organization purposes only. Donor has the right to review his or her donor fund file(s).

6. AIA Southwestern Oregon will provide the donors of endowed scholarships with appropriate information about the recipients of scholarship assistance.

7. Should the gift be restricted, AIA Southwestern Oregon will provide the donor with a narrative and financial report detailing the activities made possible by their support. This report will be submitted to the donor within 30 days of the completion of the underwritten activities.

8. Gifts to AIA Southwestern Oregon and accompanying correspondence will be considered confidential information, with the exception of the publication of donor recognition societies. All donor requests for confidentiality will be honored.

9. Names of donors will not be provided by AIA Southwestern Oregon to other organizations, nor will any lists be sold or given to other organizations.

H. Conflict of Interest

The AIA Southwestern Oregon Board will assure itself that AIA Southwestern Oregon personnel are circumspect in all dealings with donors in order to avoid even the appearance of any act of self-dealing. The Board will consider a transaction in which the employee has a “material financial interest” with a donor an act of self-dealing. In reviewing self-dealing transactions, the Board shall consider financial interest “material” to an employee if it is sufficient to create an appearance of a conflict. In each case, this will be a question of fact.

The Board will examine all acts of self-dealing including, but not limited to prohibition against personal benefit. Those individuals who normally engage in the solicitation of gifts on behalf of AIA Southwestern Oregon shall not personally benefit by way of commission, contract fees, salary, or other benefits from any donor in the performance of their duties on behalf of AIA Southwestern Oregon. (The definition of individuals includes each of the categories of employees of AIA Southwestern Oregon. Individuals are further defined to include associations, partnerships, corporations, or other enterprises in which a member of the staff holds a principal ownership interest.)
I. Conformity to Federal and State Laws
   The Board will assure itself that fundraising activities comply with local, state, and federal laws.

J. Gift Valuations
   AIA Southwestern Oregon shall follow accepted guidelines for the valuation of gifts such as stock, real estate, personal property, and life insurance that require specific methods of valuation for the protection of both the donor and AIA Southwestern Oregon. Gifts of art, furniture, books, stamps, coins, and other collections must have values assessed by properly accredited independent appraisers retained by potential donors for appropriate gift tax credit. AIA Southwestern Oregon shall acknowledge receipt of such properties but must not verify values.

K. Required Reporting of Gifts to the Internal Revenue Service
   Should AIA Southwestern Oregon sell, exchange, or otherwise dispose of any gift (other than checks, cash, or publicly traded stocks or bonds), within two years after the date of the gift, AIA Southwestern Oregon will furnish the Internal Revenue Service and the donor with a completed Form 8282.
JOINT VENTURE POLICY

Introduction
The purpose of this joint venture policy is to give guidance and counsel to those individuals within the American Institute of Architects, Southwestern Oregon Chapter (AIA Southwestern Oregon) concerned with any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity. This policy requires that AIA Southwestern Oregon evaluate its participate in joint venture arrangements in compliance with Internal Revenue Service guidelines under Federal tax law and take steps to safeguard AIA Southwestern Oregon’s exempt status with respect to such arrangements.

Activities Subject to this Policy
This policy applies to any joint ownership or contractual arrangement undertaken through a limited liability company, partnership, or other entity through which there is an agreement to jointly undertake a business venture, investment, joint ownership of any asset, or exempt-purpose activity as further defined in this policy.

Approval and Management of Joint Activities
Before making any decisions to participate in a joint venture, AIA Southwestern Oregon will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that AIA Southwestern Oregon’s tax-exempt status is protected; and (b) take steps to safeguard AIA Southwestern Oregon’s tax-exemption from federal income tax with respect to the venture or arrangement. Terms shall be in writing in the operating agreement of the joint venture and shall include the following minimum requirements

Safeguards to Ensure Exempt Status Protection
Some examples of safeguards include: (i) control over the venture or arrangement sufficient to ensure that it furthers the tax-exempt purpose of the organization; (ii) requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants; (iii) that the venture or arrangement not engage in activities that would jeopardize AIA Southwestern Oregon’s tax-exemption; and (iv) that all contracts entered into with the organization be on terms that are arm’s length or more favorable to AIA Southwestern Oregon.

• With respect to any whole joint venture (this is, a joint venture in which AIA Southwestern Oregon contributes substantially all of its assets to the enterprise), AIA Southwestern Oregon’s control over the joint venture through fifty-one percent (51%) or more of the voting rights and/or veto power.
• With respect to any ancillary joint venture (this is, a joint venture to which a portion of AIA Southwestern Oregon’s resources are contributed), AIA Southwestern Oregon would, at minimum maintain sole control over the tax-exempt aspects of the joint venture and would have voting and ownership interests in the joint venture that are consistent with AIA Southwestern Oregon’s capital contributions.

Disregarded Conditions
A venture or arrangement is disregarded if it meets both of the following conditions: (a) 95% or more of the venture’s income for its tax year ending within AIA Southwestern Oregon’s tax year is excluded from unrelated business income taxation [including but not limited to: (i) dividends, interest, and annuities; (ii) royalties; (iii) rent from real property and incidental related personal property except to the extent of debt-financing; and (iv) gains or losses from the sale of property]; and (b) the primary purposes of AIA Southwestern Oregon’s contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.

Where there is any question as to whether a particular joint venture may pose a risk to AIA Southwestern Oregon’s tax-exempt status, a decision to enter into such joint venture will be made only in consultation with legal and/or tax counsel.
RECORDS RETENTION POLICY

1. The following documents should be held permanently:
   a. Board of directors minutes
   b. Bylaws/Articles of Incorporation
   c. Award history
   d. IRS determination letter
   e. 5 archive copies (if possible) of each Oregon Architect magazine issue
   f. Membership files
   g. Copies of tax returns as filed & related correspondence
   h. Audit or financial review reports
   i. Financial statements
   j. Documents related to Intellectual Property (including contracts and work for hire agreements).
   k. Insurance policies and claim records
   l. General ledger and journals
   m. Secretary of State filings

2. The following records should be held while employee is active plus ten years:
   a. Accident Reports & Claims
   b. Personnel files including employee contracts

3. The following records should be held for ten years after expiration:
   a. Contracts
   b. Leases
   c. Lobbying Reports

4. The following records should be held for seven years:
   a. Bank statements
   b. Bank reconciliation
   c. Deposit slips
   d. Sales records and journals
   e. Oregon Tax returns and records
   f. Other records relating to revenue
   g. Employee expense reports and records relating to travel and entertainment expenses
   h. Exhibitor agreements
   i. Payroll tax forms
      1. Quarterly federal return
      2. Annual federal withheld income tax
      3. Annual withholding VSP report
5. The following records should be held for six years:
   a. Event records
      1. Registration lists
      2. Sponsor lists
      3. Exhibitor lists
      4. Promotional literature
   b. Employee Benefit plans; manuals (or 1 year after termination of plan whichever is later)
   c. Employment applications (hired) (6 year after termination)
   d. Payroll records, attendance sheets, benefits payments, pay rates, earnings records, W-2 and W-4 forms (current year plus 6)
   e. Copies of allied membership program

6. The following records should be held for three years:
   a. Cancelled checks
   b. Paid vendor invoices
   c. Employee payroll expense records
   d. I-9 forms (or 1 year after termination whichever is later)
   e. Continuing education reporting forms
   f. Continuing education program evaluation summaries
   g. Credit card statements

7. The following records should be held for one year:
   a. Employment applications (not hired)

All records that have exceeded the retention guidelines will be shredded, unless they are related to any pending or threatened litigation, in which case they shall be maintained until the matter is fully resolved.