



## **Coalition of Charitable Organizations (COCO) Conflict of Interest Policy**

### **Article I**

#### **Purpose**

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (COCO) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the COCO or might result in a possible excess of benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **Article II**

#### **Definitions**

##### **1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

##### **2. Financial Interest**

A person has a financial interest if the person had, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which COCO has a transaction or arrangement,
- b. A compensation arrangement with COCO or with any entity or individual with which COCO has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which COCO is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III. Section 2. a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### **Article III**

#### **Procedures**

##### **1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

##### **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

##### **3. Procedures for Addressing the Conflict of Interest**

- a. An interested person may make a presentation at the governing board or committee meeting, but after that presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether COCO can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under the circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in COCO's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or agreement.

#### **4. Violations of the Conflicts of Interest Policy**

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigations warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

#### **Article IV**

##### **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transactions or arrangement, and a record of any votes taken in connection with the proceedings.

#### **Article V**

##### **Compensation**

- a. A voting member of the governing board who receives compensation, directly or indirectly, from COCO for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from COCO for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee, whose jurisdiction includes compensation, directly or indirectly, from COCO, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **Article VI**

##### **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement with affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands COCO is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

**Article VII**  
**Periodic Reviews**

To ensure COCO operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to COCO's written policies, are properly recorded, reflect reasonable investments or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Article VIII**  
**Use of Outside Experts**

When conducting the periodic reviews as provided for Article VII, COCO may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted



## Board Member Conflict of Interests Disclosure Form

Date: \_\_\_\_\_

Name: \_\_\_\_\_

A conflict of interest, or an appearance of a conflict, can arise whenever a transaction, or an action, of COCO conflicts with the personal interests, financial or otherwise, of that of a board member, or an immediate family member of a board member, or that the board member's employer (collectively "your personal interests").

Please describe below any relationships, transactions, or positions you hold (volunteer or otherwise), or circumstances that you believe could create a conflict of interest, now or in the future, between COCO and your personal interests, financial or otherwise:

\_\_\_\_\_ I have no conflict of interests to report.

I have the following conflict of interests, or potential conflicts of interests, to report:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

I have reviewed COCO's conflict of interests of policy and I understand that it is my obligation to disclose a conflict of interests, or appearance of a conflict, to the chair of the board when a conflict, or appearance of a conflict, arises, and that for transactions in which I have a conflict, I will abstain from any vote on the matter involving the conflict.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## **Coalition of Charitable Organizations (COCO) CODE OF CONDUCT AND ETHICS**

The purpose of this Code of Conduct and Ethics (the “Code”) is to describe standards of conduct and business ethics expected of the directors, officers, committee members, volunteers and employees of the Coalition of Charitable Organizations (“COCO”). Directors, officers, committee members, volunteers and employees of COCO must strictly adhere to the letter, intent and spirit of this Code and of all laws, rules and regulations applicable to the conduct of COCO’s activities and must exercise high standards of integrity and sound ethical judgment. If an officer or employee violates any portion of the Code, or knowingly permits an employee under his or her supervision to do so, it could result in stern disciplinary action including reprimand, loss or reduction of compensation, seniority or promotional opportunity, demotion, suspension or discharge.

The Code shall include and be applicable to immediate family and in-laws. While it is recognized that an individual may not be able to control or influence the acts or omissions of these persons, it is the responsibility of directors, officers, committee members, volunteers and employees to fully disclose any matter that would violate the Code. The principles set forth herein are not designed to govern all matters, events or situations possible. A waiver of the conflict of interest section of the Code for any director, officer, committee member, or employee of COCO may be granted only by the Audit Committee, which will report any such waiver to the Board of Directors. No other such waivers will be granted.

**LEGAL COMPLIANCE COCO shall comply with all governmental laws, rules and regulations in all of its activities. This means that directors, officers, volunteers and employees are to avoid any activity that involves or could lead to the involvement of COCO, its assets or its directors, officers, volunteers or employees in any unlawful practice.**

It is the personal responsibility of all directors, officers, committee members, and employees to acquaint themselves with the legal standards and restrictions applicable to their duties and responsibilities and to conduct themselves accordingly. Failure to comply with legal requirements not only is a violation but it also is inconsistent with COCO's commitment to be a responsible citizen in the communities that it serves. Over and above the strictly legal aspects, however, directors, officers, committee members, volunteers and employees are expected to observe the additional standards of business and personal ethics specified in the Code and to conduct themselves in a manner that would not be an embarrassment or detriment to COCO. Because violations of laws can result in civil damages, criminal penalties and fines for COCO, directors, officers, committee members, volunteers and employees should contact the Chairman of the Audit Committee if any issues arise regarding the Code or the law.

**COMMUNICATIONS All Agency communications, whether external or internal, shall be accurate and complete. All accounting for donations and distributions shall be done in a manner that is not only acceptable accounting, but also enables a good and accurate understanding of the business affairs for donors, clients and the community.**

The CEO and senior officers responsible for making public communications about the operations and business condition of COCO shall cause full, fair, accurate, timely and understandable disclosure in public communications about COCO. Only persons who have been specifically assigned the responsibility to make public communications on behalf of COCO may do so.

**FAIR DEALING Agency directors, officers, committee members, volunteers and employees should endeavor to deal fairly with COCO's donors, clients, employees of clients, suppliers' employees and others.**

No director, officer, committee member, volunteer or employee shall take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice.

**CONFIDENTIAL INFORMATION Directors, officers, committee members, volunteers and employees shall protect COCO's confidential information as well as that of its donors, clients, suppliers, volunteers, fellow employees and others who disclose any information to COCO on a confidential basis. COCO's policy is that all information developed or shared as the result of its activities is proprietary to COCO and an important asset in the operation of COCO's services, and the unauthorized use or disclosure of this information is prohibited.**

It is understood that directors, officers, committee members, volunteers and employees of COCO are to perform and exercise all consultative and advisor services to contracted, nonprofit client organizations in accordance with the highest traditions of professional ethics. It is vital to the successful functioning of the consultative process that all details of client consultations be held in complete confidence. Every effort must be made to prevent the disclosure of such confidences with the client's express consent.

Much of the information COCO develops in research, client needs analysis, and donor solicitation is original in nature and its protection is essential to COCO's continued success. Such information shall be safeguarded. This information shall be protected by all COCO directors, officers, volunteers and employees and not disclosed to outsiders. Its loss through inadvertent or improper disclosure could be harmful to COCO. In addition, COCO respects the property rights of others to their proprietary information and directors, volunteers and employees are required to fully comply with both the spirit and the letter of U.S. and foreign laws and regulations protecting such rights.

• **Disclosure of Confidential Information.**

To protect confidential information, it is COCO policy that:

- Confidential information of COCO shall be disclosed within COCO only on a need-to-know basis.
- Confidential information of COCO shall be disclosed outside COCO only when required by law or when necessary to further COCO's business interests and then only in accordance with COCO's disclosure guidelines.

However, it is understood and agreed that COCO may publish periodic reports concerning the types of client organizations that have sought assistance, together with a brief descriptive statement of the nature of the consultative service rendered. The name of particular client agencies will not be used in such publications unless consent is given by such agencies. The activity reports are to be made available to individuals, groups, foundations, corporations and agencies for the purpose of reporting to the public as to the activities of COCO and encouraging support for the continuation of the programs provided for nonprofit organizations.

**PROTECTION AND PROPER USE OF AGENCY PROPERTY Agency directors, officers, committee members, and employees are charged with safeguarding COCO's assets and property and ensuring their efficient and proper use.**

- Property. All Agency assets shall be used for legitimate business purposes. The unauthorized personal use, borrowing or removal of Agency property is prohibited. COCO's property shall not be given away, sold or traded without proper authorization.
- Records. Personnel who prepare, maintain or have custody of COCO's records and reports should exert their best efforts to see that these documents are: (i) accurate and complete and clearly reflect the assets and transactions of COCO; (ii) safeguarded from loss or destruction; (iii) retained for specified periods of time in accordance with COCO's document retention policy; and (iv) maintained in confidence.



**Coalition of Charitable Organizations  
AFFIRMATIVE STATEMENT REGARDING  
THE CODE OF CONDUCT AND ETHICS**

This certifies that I have read and understand the Code of Conduct and Ethics of the Coalition of Charitable Organizations (COCO). I have not breached the Code. I am not aware of any violation of the Code by anyone else.

I agree (i) to comply with the Code and conduct the activities of COCO in keeping with highest ethical standards and (ii) to comply with international, federal, state, and local laws applicable to the COCO's activities.

As an officer or employee, I understand that failure to comply with the Code shall lead to disciplinary action by COCO, which may include reprimand, termination of my employment and/or the reduction of compensation or demotion.

As a director, committee member or volunteer, I understand that failure to comply with the Code shall lead to disciplinary action by COCO's Board of Directors, which may include immediate relinquishment of duties.

I have disclosed below all financial or other relationships with suppliers, agencies or competitors of COCO that I am aware of in which I, my immediate family or my in-laws are involved.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

**Disclosures:** (Please describe the details and why you believe the item disclosed would not violate the Conflicts of Interest provisions of the Code, if applicable.)

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(Attach additional explanation sheets if necessary)



## **COCO Document Retention/Destruction Policy**

This policy specifies how important documents (hardcopy, online or other media) should be retained, protected and eligible for destruction. The policy also ensures that documents are promptly provided to authorities in the course of legal investigations or lawsuits.

### **Document Retention Schedule**

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule.

#### **Corporate Records**

Article of Incorporation to apply for corporate status	Permanent
IRS Form 1023 (in the USA) to file for tax-exempt and/or charitable status	Permanent
Letter of Determination (for example, from the IRS in the USA) granting tax-exempt and/or charitable status	Permanent
By Laws	Permanent
Board Policies	Permanent
Resolutions	Permanent
Board meeting minutes	Permanent
Sales tax exemption documents	Permanent
Tax or employee identification number designation	Permanent
Annual corporate filings	Permanent

#### **Financial Records**

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial statements	Permanent
General Ledger	Permanent
Check registers/books	7 years
Business expenses documents	7 years
Bank deposit slips	7 years

Cancelled checks	7 years
Invoices	7 years
Investment records (deposits, earnings, withdrawals)	7 years
Property/asset inventories	7 years
Petty cash receipts/documents	7 years
Credit card receipts	7 years

### **Tax Records**

Annual tax filing for the organization (IRS Form 990 in the USA)	Permanent
Payroll registers	Permanent
Filings of fees paid to professionals (IRS Form 1099 in the USA)	7 years
Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
W-2 Statements	7 years

### **Personnel Records**

Employee offer letters	Permanent
Confirmation of employment letters	Permanent
Benefits descriptions per employee	Permanent
Pension records	Permanent
Employee applications and resumes	7 years after termination
Promotions, demotions, letter of reprimand, termination	7 years after termination
Job descriptions, performance goals	7 years after termination
Workers' Compensation records	5 years
Salary ranges per job description	5 years
I-9 Forms	5 years after termination
Time reports	3years after termination

### **Insurance Records**

Property Insurance policy	Permanent
Directors and Officers Insurance policy	Permanent
Workers' Compensation Insurance policy	Permanent
General Liability Insurance policy	Permanent
Insurance claims applications	Permanent
Insurance disbursements / denials	Permanent

### **Contracts**

All insurance contracts	Permanent
Employee contracts	Permanent
Construction contracts	Permanent
Legal correspondence	Permanent
Loan / mortgage contracts	Permanent
Leases / deeds	Permanent
Vendor contracts	7 years
Warranties	7 years

### **Donations / Funder Records**

Grant dispersal contract	Permanent
Donor lists	7 years
Grant applications	7 years
Donor acknowledgements	7 years

### **Management Plans and Procedures**

Strategic Plans	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor contracts	7 years
Disaster Recovery Plan	7 years

### **Document Protection**

Documents (hardcopy, online or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

### **Document Destruction**

Hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Online copies 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.

### **Provision of Documentation for Investigations or Litigation**

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and CEO will authorize provision. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.



## **COCO's Whistleblower Protection Policy**

COCO requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the {Organization's name}, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that COCO can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of COCO's code of ethics or suspected violations of law or regulations that govern COCO's operations.

### **No Retaliation**

It is contrary to the values of COCO for anyone to retaliate against any board member, officer, and employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of COCO. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

COCO has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with [insert here another title, such as Executive Director, or a board member, if the organization is very small and involving the board would be appropriate]. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to COCO's [Compliance Officer] [or designated employee or board member], who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Executive Director or the organization's Compliance Officer [or other designated person].

### **Compliance Officer [or other title that is appropriate for your organization]**

COCO's [Compliance Officer] is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the [Executive Director and/or the Board of Directors] of all complaints and their resolution and will report at least annually to the [Treasurer/Chair of the Finance Committee/Audit Committee] on compliance activity relating to accounting or alleged financial improprieties.

### **Accounting and Auditing Matters**

COCO's [Compliance Officer] shall immediately notify the Audit Committee/Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation 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.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. 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**

COCO's [Compliance Officer] will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**Compliance Officer:** \* {Note: The Compliance Officer may be a board member, the Executive Director, or a third party designated by the organization to receive, investigate and respond to complaints.}



## **Gift Acceptance Policy**

1. The Coalition of Charitable Organizations (COCO) solicits and accepts gifts that are consistent with its mission.
2. Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations.
3. In the course of its regular fundraising activities, COCO will accept donations of money, real property, personal property, stock, and in-kind services.
4. Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for COCO. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, and gifts of securities.



## **COCO Meeting Minutes Policy**

**RATIONAL:** Meeting minutes are taken for a number of reasons. Two reasons are:

1) Documentation to what happens at the meeting. 2) To keep the membership informed of what happened at a meeting. In general the meeting minutes are to inform the membership and be a useful tool for the Board

**POLICY:** MOA board meetings shall be recorded by voice or video. A draft of the minutes shall be produced by the appointed Recording Secretary. A draft of the meeting minutes shall be given to the Board Secretary who in turn gives them to the Board. This is to be done ten days before the next regular board meeting. The minutes are corrected at the Board Table on the next regular meeting of the Board. The corrected minutes are then approved by the Board and the revisions are done by the Recording Secretary. The corrected minutes are given to the Board and also placed in an area that all MOA members have access to.

### **GUIDELINE ON WHAT THE MEETING MINUTES SHOULD HAVE**

Meeting minutes shall document what happened at the meeting. This is to include but not limited to.

1. Motions, discussion and key points to the motion.
2. Votes taken and the results of the vote.
3. Members open forum, include the members name, issue they speak to and the key points they are making.
4. Committee reports.
5. Board Member communications.
6. Employee communications (executive session).



## **At Will Employment Policy**

We have today a rapidly changing work environment. Both companies and workers are changing directions faster than ever. In order to remain competitive there is a greater than ever need for flexibility and managerial discretion. “At will” employment, which has been “the law of the land” for over a century, provides the flexibility and discretion we deem necessary for the benefit of everyone at this company.

Your employment with COCO is “at will.” This means that your employment may be terminated at any time, with or without notice, for any reason, with or without cause. Likewise, you may terminate your employment at any time, with or without notice, for any reason, with or without cause. As you can see, “at-will” employment is a two-way street. Nothing in the employee handbook or any other company document should be understood as creating guaranteed or continued employment, termination “for cause”, or of any other guaranteed or continued benefits. Only the President has the authority to make promises with regard to guaranteed or continued employment and any such promises are only effective if placed in writing and signed by the President.

I acknowledge and understand the “at will” nature of my relationship with COCO.

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Employee Signature

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Date

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Employee's Printed Name



## **POLITICAL & CAMPAIGN ACTIVITIES POLICY**

### **Statement of Policy**

COCO is a non-profit, educational institution subject to federal, state, and local laws and regulations regarding political and campaign activities. While all members of the COCO community are free to express political opinions and engage in political activities, it is important that they do so only in their individual capacities and avoid even the appearance that they are speaking or acting for COCO in political matters. The following statements constitute the foundation of COCO's policy and provide the basis for the more specific guidelines that follow: No COCO employee can lobby on behalf of COCO unless explicitly authorized to do so and no government funding can be used for lobbying. COCO is legally prohibited from endorsing candidates for political office or making any contribution of money, goods, or services to candidates; 2 therefore no person shall intentionally or unintentionally cause COCO to make such an endorsement or contribution. Individuals taking political positions for themselves or groups with which they are associated, but not as representatives COCO, must clearly indicate, by words and actions, that their positions are not those of COCO and are not being taken in an official capacity on behalf of COCO. This requirement is also applicable to all electoral political activity in other countries by COCO faculty, students and staff. Nothing in this policy is intended to inhibit the expression of personal political views by any individual in the COCO community. Faculty, students, and staff may support candidates for office or act in furtherance of political causes. There is no restriction on discussion of political issues or teaching of politics or campaign-related topics.

### **Guidelines**

#### **Campaign and Political Activities**

Because of COCO's tax-exempt status, COCO is legally prohibited from endorsing candidates for political office or making any type of contribution to candidates. Violation of this prohibition can have serious consequences including loss of COCO's tax-exempt status. Accordingly, any and all political activity in support of or opposition to any candidate for elective public office (including giving or receiving funds or endorsements) directly or indirectly using the COCO name is prohibited. Use of COCO resources for such purposes is also prohibited. Prohibited activities include:

1. Reimbursing employees for campaign contributions;
  2. Providing COCO services, facilities, equipment or support for political purposes (Support includes such things as mailing lists, office space, photocopying, interdepartmental mail, electronic mail, duplicating machines, computers and facsimile machines);
  3. Using COCO office addresses or e-mail addresses as a return mailing address for political mailings;
  4. Using COCO telephones for political campaign purposes. However, campus residential telephone services may be used for these purposes.
  5. Using COCO letterhead or the COCO seal in support of a candidate or political party.
  6. Providing hyperlinks to web pages of candidates on COCO's web pages.
  7. Official remarks at a COCO meeting by a COCO member in support of a candidate, political party etc.
- No COCO employee may, as part of his or her job, be required to perform tasks in any way related to partisan political purposes. We do permit incidental personal use of email and other resources and this policy does not prohibit such use. So, for example, you are not prohibited from emailing several friends that you plan on attending a campaign event. If, however, you are acting on behalf of a campaign or

actively campaigning for a candidate (for example doing mass e-mails), you should refrain from using COCO resources.

### **Lobbying**

Lobbying can encompass any communication with a legislative body (e.g., Congress, state legislatures, county boards, city councils and their staffs) or any federal, state, or local government agency. Laws regulating lobbying exist at the federal, state, and local levels but can differ widely in scope, depending on the jurisdiction. Tax-exempt organizations are permitted to lobby, and COCO engages in lobbying on a limited number of issues that directly affect COCO's mission. No COCO employee — other than the following individuals, on matters under their jurisdiction — may lobby on behalf of COCO without specific authorization. Any lobbying or attempting to influence federal, state, or local legislative action or a legislative or administrative official or staff member by using COCO's name must be authorized by the President. Any lobbying activity, even when authorized, must be conducted in compliance with applicable law. For example, no person may use federally funded contract or grant money for lobbying activities. And, no person may give a gift (or use any COCO resources to give a gift) to any federal, state, or local official or staff member, except in compliance with these guidelines. Individuals may individually attempt to influence the legislative process and use their COCO title for identification so long as such actions or writings are accompanied by a statement that the person is speaking as an individual and not as a representative of COCO. (e.g. "The opinions expressed in this letter are those of the individual(s) signing below and not an official opinion of COCO or its trustees.") They may not use the COCO seal in correspondence.

### **Giving of Gifts to Public Officials and Their Staff**

Almost all jurisdictions have strict rules on the extent to which gifts and honoraria may be given to public officials (both elected and non-elected officials and, often, staff). In some cases gifts and honoraria are prohibited; in others they are limited; and in most cases they are subject to detailed disclosure. In addition, in some jurisdictions, such as California, gifts to both state and local public officials can result in a public official's disqualification from participation in any governmental action affecting the interests of the donor. Meals, travel, and entertainment are the most common types of gifts, but gift rules can also apply in cases where public officials attend a reception or receive tickets to sporting or other events. As a non-profit organization, COCO generally does not give gifts to public officials and, in those limited cases where it does give such gifts; it must do so in accordance with all applicable laws and regulations. Therefore, any COCO employee who, on behalf of COCO, wishes to make a gift to a public official must receive prior approval from the President.



## **Public Reporting and Transparency Policy**

### **I. Purpose:**

A. COCO believes in transparency and accountability to its constituents and the public by making available information on COCO's governance structure, governance policies and documents, financial condition as reflected in audited financial statements, and major programs.

B. This policy implements Internal Revenue Service requirements regarding public disclosure of COCO's IRS form 1023 exemption application and annual reporting IRS forms.

### **II. Information Available to the Public**

A. COCO shall post on its website and make available upon request the following information and documents in a timely manner:

#### 1. Governance Documents, including:

- a. A list of the current officers and directors of COCO
- b. Bylaws
- c. Charters of Standing Committees – Executive Committee, Governance and Nominating Committee, and Finance and Audit Committee
- d. Code of Ethics
- e. Conflict of Interest Policy
- h. Whistleblower Policy
- i. Public Reporting and Transparency Policy

### **III. Delegation of Authority for Website Management**

COCO delegates to the Administrative Assistant the authority to manage COCO's website in accordance with this policy and with the further objectives of informing COCO's membership and the public of COCO's major activities and programs and providing information that supports COCO's mission.