

Mammoth Lakes Recreation Governance Handbook

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Anti-discrimination Policy

MLR is committed to fair Board Member and employee recruiting practices and equal opportunity regardless of race, color, creed, religion, national origin/ancestry, age, sex, disability, marital status, personal appearance, education, political affiliation, gender identity, gender expression or gay, lesbian, bisexual orientation.

Anti-Harassment Policy

MLR is committed in all areas to providing a work environment that is free from harassment. Harassment based upon an individual's sex, race, ethnicity, national origin, age, religion or any other legally protected characteristics will not be tolerated. All Board Members are expected and required to abide by this policy. No one will be adversely affected with MLR as a result of bringing complaints of unlawful harassment.

Availability of Documents to the Public

Form 990 is available to the public online at www.guidestar.org or a hard copy is available upon written request.

Governing documents, conflict of interest policy, and financial statements are available upon written request. The available documents are:

- Articles of Incorporation
- Bylaws
- Form 990s
- Form 1023 Exemption Application
- Legal Handbook
- Governance Handbook

Board Review and Evaluations

The MLR Board shall annually review that they are aware of their legal and ethical responsibilities, are knowledgeable about the programs and activities of the organization, and can carry out their oversight functions effectively.

The Board shall annually update their goals and objectives at the July meeting. At the October Annual Meeting prior to this, the outgoing President shall include an evaluation of the prior year goals and objectives as part of the annual report of activities.

The Board shall review and update organizational and governing instruments no less frequently than every five years.

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The Board shall review and update the organization's mission, goals, programs and activities as needed, but no less frequently than every five years, to be sure they advance MLR's mission and make prudent use of its resources.

Charitable Contributions & Gifts

General:

MLR shall provide a timely written acknowledgment to all donors. Details are contained in Contributions Section of the Legal Requirements Handbook.

Failure to comply with federal laws may result in taxes due and/or loss of tax-exempt status.

Conflict of Interest Policy

The MLR Board has adopted a Conflict of Interest Policy, which can be found in the Corporate books.

Financial Statements & Form 990 Reporting

Financial Statements Preparation & Review

Members of the Board of Directors are stewards of MLR's financial and other resources. They are to ensure that the financial resources are used to further charitable purposes and that the MLR's funds are appropriately accounted for. Financial statements and other committee reports as appropriate are to be reviewed monthly. After review, they should be made available either through publication in the newsletter.

The Treasurer has the primary responsibility for seeing that financial statements are prepared and timely submitted to the Board for review monthly. Financial information from the Treasurer should be input to a formal bookkeeping system. MLR is currently using QuickBooks online.

Fundraising

A. MLR shall provide appropriate training and supervision of the people soliciting funds on its behalf to ensure that they understand their responsibilities and applicable federal, state and local laws, and do not employ techniques that are coercive, intimidating, or intended to harass potential donors.

B. MLR shall determine whether accepting a donation would compromise its ethics, financial circumstances, program focus, or other interests.

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C. MLR shall insure that all solicitation materials clearly identify our organization and are accurate and truthful.

D. MLR shall insure that all contributions are used for purposes consistent with the donor's intent, whether as described in the relevant solicitation materials or as specifically directed by the donor.

E. MLR shall provide donors with specific acknowledgements of charitable contributions, in accordance with IRS requirements, as well as information to facilitate the donors compliance with tax law requirements.

F. MLR shall not compensate internal fundraisers, nor hire and compensate external fundraisers.

G. MLR shall respect the privacy of individual donors and, except where disclosure is required by law, shall not sell or otherwise make available the names and contact information of its donors.

Insurance

The Board shall ensure that MLR has adequate plans to protect its assets against damage or loss. This includes property, financial and human resources.

The Board shall annually review regularly MLR's need for all insurance types.

Investments

The Board shall oversee and approve major investments made by MLR. Until further notice, our investments shall be limited to CDs, researched, and presented to the Board by the Treasurer. The Treasurer shall present to the Board a plan for re-investment at the monthly board meeting before such CD's reach maturity.

Statement of Values and Code of Ethics

Introduction

As a matter of fundamental principle, the nonprofit and philanthropic community should adhere to the highest ethical standards because it is the right thing to do. As a matter of pragmatic self-interest, the community should do so because public trust in our performance is the bedrock of our legitimacy. Donors and volunteers support charitable organizations because they trust them to carry out their missions, to be good stewards of their resources, and to uphold rigorous standards of conduct.

Nonprofit and philanthropic organizations must earn this trust every day and in every possible way. However, organizations are, at base, people, and it is up to the people of

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the independent sector—Board Members, and staff—to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect, and responsibility.

Adherence to the law is the minimum standard of expected behavior. Nonprofit and philanthropic organizations must do more, however, than simply obey the law. We must embrace the spirit of the law, often going beyond legal requirements and making sure that what we do is matched by what the public understands about what we do. Transparency, openness, and responsiveness to public concerns must be integral to our behavior.

Statement of Values

Any code of ethics is built on a foundation of widely shared values. The values of MLR include:

- Commitment to the public good;
- Accountability to the public;
- Commitment beyond the law;
- Respect for the worth and dignity of individuals;
- Inclusiveness and social justice;
- Respect for pluralism and diversity
- Transparency, integrity and honesty;
- Responsible stewardship of resources; and,
- Commitment to excellence and to maintaining the public trust.

These values lead directly to the Code of Ethics for Nonprofit and Philanthropic Organizations that follows. The values inform and guide the actions that organizations should take in developing their policies and informing their practices.

Code of Ethics for MLR

I. Personal and Professional Integrity

All Staff and Board Members of MLR act with honesty, integrity, and openness in all their dealings as representatives of the organization. This organization promotes a working environment that values respect, fairness, and integrity.

II. Mission

MLR has a clearly stated mission and purpose, approved by the Board of Directors, in pursuit of the public good. All of its programs support that mission and all who work for or on behalf of the organization understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by the organization and of value to the society at large.

III. Governance

MLR has an active governing body that is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and

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policies of the organization. The governing body:

- Ensures that its Board Members or trustees have the requisite skills and experience to carry out their duties and that all understand and fulfill their governance duties acting for the benefit of the organization and its public purpose;
- Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal or other means; and
- Is responsible for regular review of the performance of the Board;
- Ensures that the President and appropriate Board Members provide the Board with timely and comprehensive information so that the Board can effectively carry out its duties;
- Ensures that the organization conducts all transactions and dealings with integrity and honesty;
- Ensures that MLR promotes working relationships with Board Members, and program beneficiaries that are based on mutual respect, fairness and openness;
- Ensures that MLR is fair and inclusive in its policies and practices for all board and staff positions;
- Ensures that policies of MLR are in writing, clearly articulated and officially adopted;
- Ensures that the resources of MLR are responsibly and prudently managed; and,
- Ensures that MLR has the capacity to carry out its programs effectively.

IV. Legal Compliance

MLR has developed a Legal Handbook to ensure compliance with all laws, regulations, and applicable international conventions. This handbook is reviewed at least every five years or as the governing laws change.

V. Responsible Stewardship

MLR manages its funds responsibly and prudently. This includes the following considerations:

- It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent Board Members and Staff, and other expenditures critical to professional management;
- Committees that solicit funds have reasonable fundraising costs, recognizing the variety of factors that affect fundraising costs;
- MLR does not accumulate operating funds excessively;
- It ensures that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of the organization; and,
- All financial reports are factually accurate and complete in all material respects.

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VI. Openness and Disclosure

MLR provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about the organization will fully and honestly reflect the policies and practices of the organization. Basic informational data about the organization, such as the Form 990, reviews and compilations, and audited financial statements will be available to the public. All solicitation materials accurately represent the organization's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

VII. Program Evaluation

MLR regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. The organization is responsive to changes in its field of activity and is responsive to the needs of its constituencies.

VIII. Inclusiveness and Diversity

MLR has a policy of promoting inclusiveness and its staff, board and volunteers reflect diversity in order to enrich its programmatic effectiveness. The organization takes meaningful steps to promote inclusiveness in its board recruitment and constituencies served.

IX. Fundraising

Organizations that raise funds from the public or from donor institutions are truthful in their solicitation materials. MLR respects the privacy concerns of individual donors and expend funds consistent with donor intent. MLR discloses important and relevant information to potential donors.

In raising funds from the public, MLR will respect the rights of donors, as follows:

- To be informed of the mission of the organization, the way the resources will be used and their capacity to use donations effectively for their intended purposes;
- To be informed of the identity of those serving on the organization's governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to the organization's most recent financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature;

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- To be informed that those seeking donations are volunteers or staff members;
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share; and,
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

X. Grant Maker Guidelines

MLR may occasionally make a grant to further its mission. In so doing, the Board recognizes that grant makers have particular responsibilities in carrying out their missions. These include the following:

- They will have constructive relations with grant seekers based on mutual respect and shared goals;
- They will communicate clearly and on a timely basis with potential grantees;
- They will treat grant seekers and grantees fairly and with respect;
- They will respect the expertise of grant seekers in their fields of knowledge

XI. Certification

Each Board Member and members of a committee with governing board-delegated powers shall, upon election to such position, sign a statement, which affirms such person:

1. Has received a copy of the Statement of Values and Code Ethics (Form B),
2. Has read and understands the policy,
3. Has agreed to comply with the policy.

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Certification of Statement of Values & Code of Ethics

As a member of the Mammoth Lakes Recreation MLR Board, and/or member of a committee with governing board delegated powers, you affirm that you:

1. Have received a copy of the Statement of Values & Code of Ethics,
2. Have read and understand the policy,
3. Have agreed to comply with the policy

A copy of this signed form will be filed in the Annual Corporate Book.

Signed

Date

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Whistleblower Policy and Form

If any person reasonably believes that some policy, practice, or activity of MLR is in violation of law, a written complaint must be filed by that person with the Board.

It is the intent of MLR to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all is necessary to achieving compliance with various laws and regulations. Any person is protected from retaliation only if the person brings the alleged unlawful activity, policy, or practice to the attention of the MLR Board and provides the Board with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to persons that comply with this requirement.

MLR will not retaliate against a person who in good faith, has made a protest or raised a complaint against some practice of MLR, or of another individual or entity with whom MLR has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

MLR will not retaliate against persons who disclose or threaten to disclose to the Board or a public body, any activity, policy, or practice of MLR that the person reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate or public policy concerning the health, safety, welfare, or protection of the environment.

My signature below indicates my receipt and understanding of this policy. I also verify that I have been provided with an opportunity to ask questions about the policy. A copy of this signed form will be filed in the Corporation's files.

Signature

Date