

TABLE OF CONTENTS

1  
2  
3  
4 Code of Ethical Behavior.....2  
5 Professional Development.....2  
6 Ethical Leadership.....3  
7 Fairness and Justice.....3  
8 Conflicts of Interest.....3  
9 Use of Information.....4  
10  
11 Board Job Descriptions.....4  
12  
13 Compensation.....5  
14  
15 Conflict of Interest....5  
16  
17 Document Retention & Destruction.....5  
18  
19 Donor’s Bill of Rights.....6  
20  
21 Employee Manual.....7  
22  
23 Executive Director Job Description and Evaluation.....7  
24  
25 Financial Policies and Procedures.....9  
26  
27 Gift Acceptance.....9  
28  
29 Harassment.....12  
30  
31 Internet and Email....13  
32  
33 Internet Privacy.....15  
34  
35 Joint Venture With Taxable Interests....17  
36  
37 Measuring Effectiveness.....18  
38  
39 Pass-Through Beneficiaries.....18  
40  
41 Per Diem.....19  
42  
43 Reciprocal Membership.....19  
44  
45 Support Letters.....19  
46  
47 Support and Lobbying.....19  
48  
49 Whistleblower.....19  
50  
51 Workplace Violence.....20  
52  
53

## Organizational and Administrative Policies and Procedures

### CODE OF ETHICAL BEHAVIORAL

#### **Core Principle**

As Alaska Trails' professionals, we are responsible for adding value to Alaska Trails and contributing to the ethical success of this organization. We accept professional responsibility for our individual decisions and actions. We are also advocates for Alaska Trails by engaging in activities that enhance its credibility and value.

#### **Intent**

- To build respect, credibility and strategic importance for the natural resource / recreation profession within our organization, the business community, and the communities in and the organizations with which we work.
- To assist Alaska Trails in achieving its objectives and goals.
- To inform and educate current and future practitioners, the organizations we serve, and the general public about principles and practices that help the profession.
- To positively influence workplace and recruitment practices.
- To encourage professional decision-making and responsibility.
- To encourage social responsibility.

#### **Guidelines**

1. Adhere to the highest standards of ethical and professional behavior.
2. Measure the effectiveness of our programs in contributing to or achieving organizational goals.
3. Comply with the law.
4. Work consistent with the values of the profession.
5. Strive to achieve the highest levels of service, performance and social responsibility.
6. Advocate for the appropriate use and appreciation of human beings as employees.
7. Advocate openly and within the established forums for debate in order to influence decision-making and results.

### **PROFESSIONAL DEVELOPMENT**

#### **Core Principle**

As professionals we must strive to meet the highest standards of competence and commit to strengthen our competencies on a continuous basis.

#### **Intent**

- To expand our knowledge of our field of interest to further our understanding of how our organizations function.
- To advance our understanding of how organizations work ("the business of the business").

#### **Guidelines**

1. Pursue formal academic opportunities.
2. Commit to continuous learning, skills development and application of new knowledge related to both human resource management and the organizations we serve.
3. Contribute to the body of knowledge, the evolution of the profession and the growth of individuals through teaching, research and dissemination of knowledge.
4. Pursue certification where available, or comparable measures of competencies and knowledge.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55

## **ETHICAL LEADERSHIP**

### **Core Principle**

Alaska Trails' professionals are expected to exhibit individual leadership as a role model for maintaining the highest standards of ethical conduct.

### **Intent**

- To set the standard and be an example for others.
- To earn individual respect and increase our credibility with those we serve.

### **Guidelines**

1. Be ethical; act ethically in every professional interaction.
2. Question pending individual and group actions when necessary to ensure that decisions are ethical and are implemented in an ethical manner.
3. Seek expert guidance if ever in doubt about the ethical propriety of a situation.
4. Through teaching and mentoring, champion the development of others as ethical leaders in the profession and in organizations.

## **FAIRNESS AND JUSTICE**

### **Core Principle**

As Alaska Trails' professionals, we are ethically responsible for promoting and fostering fairness and justice for all employees and their organizations.

### **Intent**

To create and sustain an environment that encourages all individuals and the organization to reach their fullest potential in a positive and productive manner.

### **Guidelines**

1. Respect the uniqueness and intrinsic worth of every individual.
2. Treat people with dignity, respect and compassion to foster a trusting work environment free of harassment, intimidation, and unlawful discrimination.
3. Ensure that everyone has the opportunity to develop their skills and new competencies.
4. Assure an environment of inclusiveness and a commitment to diversity in the organizations we serve.
5. Develop, administer and advocate policies and procedures that foster fair, consistent and equitable treatment for all.
6. Regardless of personal interests, support decisions made by our organizations that are both ethical and legal.
7. Act in a responsible manner and practice sound management in the areas in which the organizations we serve operate.

## **CONFLICTS OF INTEREST**

### **Core Principle**

As Alaska Trails' professionals, we must maintain a high level of trust with our stakeholders. We must protect the interests of our stakeholders as well as our professional integrity and should not engage in activities that create actual, apparent, or potential conflicts of interest.

### **Intent**

To avoid activities that are in conflict or may appear to be in conflict with any of the provisions of this Code of Ethical and Professional Standards or with one's responsibilities

1 and duties as a member of the not-for-profit consulting profession and/or as an employee of  
2 any organization.

### 3 4 **Guidelines**

- 5 1. Adhere to and advocate the use of published policies on conflicts of interest within your  
6 organization.
- 7 2. Refrain from using your position for personal, material or financial gain or the  
8 appearance of such.
- 9 3. Refrain from giving or seeking preferential treatment in the human resources processes.
- 10 4. Prioritize your obligations to identify conflicts of interest or the appearance thereof;  
11 when conflicts arise, disclose them to relevant stakeholders.

## 12 13 14 **USE OF INFORMATION**

### 15 16 **Core Principle**

17 Alaska Trails' professionals consider and protect the rights of individuals, especially in the  
18 acquisition and dissemination of information while ensuring truthful communications and  
19 facilitating informed decision-making.

### 20 21 **Intent**

22 To build trust among all organization constituents by maximizing the open exchange of  
23 information, while eliminating anxieties about inappropriate and/or inaccurate acquisition  
24 and sharing of information

### 25 26 **Guidelines**

- 27 1. Acquire and disseminate information through ethical and responsible means.
- 28 2. Ensure only appropriate information is used in decisions affecting the employment  
29 relationship.
- 30 3. Investigate the accuracy and source of information before allowing it to be used in  
31 employment related decisions.
- 32 4. Maintain current and accurate HR information.
- 33 5. Safeguard restricted or confidential information.
- 34 6. Take appropriate steps to ensure the accuracy and completeness of all communicated  
35 information about HR policies and practices.
- 36 7. Take appropriate steps to ensure the accuracy and completeness of all communicated  
37 information used in HR-related training.

## 38 39 40 **BOARD JOB DESCRIPTIONS (AT BYLAWS, ARTICLE 5)**

- 41 1. **Officers.** The Officers of Alaska Trails shall be a President, Vice-President, Past-  
42 President, Secretary, and Treasurer. The Board shall immediately elect Officers after the  
43 board election results have been confirmed. Officers shall hold the office for one-year,  
44 or until their successors are elected and qualified.
- 45  
46 2. **President.** The President shall be the chief executive officer of the Association and,  
47 when present, shall preside at all meetings of the Association, Board and Executive  
48 Committee. The President shall perform all of the duties commonly incidental to the  
49 office and such other duties as may be assigned by the Association, Board, or Executive  
50 Committee.
- 51  
52 3. **Vice-President.** The Vice-President shall perform the duties and have the powers of the  
53 President during the absence or inability of the President. The Vice-President shall also  
54 chair the annual Nominating Committee and perform such other duties as may be  
55 assigned by the Association, Board, or Executive Committee.

- 1  
2 4. Secretary. The Secretary shall keep minutes of all meetings of the Association, the  
3 Board, and the Executive Committee. The Secretary shall perform all duties commonly  
4 incident to the office including the recording of activities and the filing of all  
5 correspondence pertaining to Association functions, projects, and incorporation.  
6
- 7 5. Treasurer. The Treasurer shall have custody of and be responsible for all money and  
8 securities of the Association and shall keep a full and accurate record of books and  
9 accounts of the Association. The Treasurer shall disburse the funds of the Association in  
10 payment of just demands against the Association or in accordance with the general or  
11 special direction of the Board or the Executive Committee. The Treasurer shall submit a  
12 full report of the financial condition of the Association at the annual meeting of the  
13 Association, shall perform all duties incident to the office, and such other duties as may  
14 be assigned by the Board or Executive Committee.  
15
- 16 6. Past-President. The immediate Past-President shall serve as a member of the board and  
17 of the Executive Committee for one year following the expiration of the Past-President's  
18 term as President.  
19  
20

### 21 COMPENSATION (IRS)

### 24 CONFLICT OF INTEREST (IRS ARTICLE IV, SECTION 12 AT BYLAWS)

25 Board members are required to disclose any financial interests they may have in any issues  
26 brought before the board. The board will decide if the board member disclosing the  
27 financial interest has a conflict of interest and should abstain from voting or participating in  
28 discussing the conflicting matter with other board members.  
29  
30

### 31 DOCUMENT RETENTION & DESTRUCTION (IRS>COMPASSPOINT)

Topic	Years	Perma- nently
Accounts payable ledgers and schedules	10	
Accounts receivable ledgers and schedules	10	
Audit reports of accountants	-	Yes
Bank statements	10	
Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	-	Yes
Cash books	10	
Checks (canceled, with exception below)	10	
Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	-	Yes
Contracts and leases (expired)	10	
Contracts and leases still in effect	-	Yes
Correspondence, general	4	
Correspondence (legal and important matters)	-	Yes
Depreciation schedules	10	
Duplicate deposit slips	10	
Employee personnel records (after termination)	7	
Employment applications	3	
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel	10	

and other expenses		
Financial statements (end-of-year)	-	Yes
General ledgers and end-of-year statements	-	Yes
Insurance policies (expired)	-	Yes
Insurance records, current accident reports, claims, policies, etc.	-	Yes
Internal reports, miscellaneous	3	
Inventories of products, materials, supplies	10	
Invoices to customers	10	
Invoices from vendors	10	
Journals	10	
Minute books of Board of Directors, including Bylaws and Articles of Incorporation	-	Yes
Payroll records and summaries, including payments to pensioners	10	
Purchase orders	7	
Sales records	10	
Scrap and salvage records	10	
Subsidiary ledgers	10	
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	-	Yes
Time sheets and cards	10	
Voucher register and schedules	10	
Warning: All permitted document destruction shall be halted if Alaska Trails is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Executive Officer.		

1

2

**DONOR'S BILL OF RIGHTS**

4 This Bill of Rights for charitable givers was developed by the following four industry experts:  
5 American Association of Fund Raising Counsel, Association for Healthcare Philanthropy,  
6 Council for Advancement and Support of Education, and National Society of Fund Raising  
7 Executives. It is industry-accepted and Alaska Trails subscribes to the beliefs espoused  
8 here.

9

10 Philanthropy is based on voluntary action for the common good. It is a tradition of giving  
11 and sharing that is primary to the quality of life. To assure that philanthropy merits the  
12 respect and trust of the general public, and that donors and prospective donors can have  
13 full confidence in the not-for-profit organizations and causes that they are asked to support,  
14 we declare that all donors have these rights:

15

- 16 1. To be informed of the organization's mission, of the way the organization intends to use  
17 donated resources, and of its capacity to use donations effectively for their intended  
18 purposes.
- 19 2. To be informed of the identity of those serving on the organization's governing board,  
20 and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- 21 3. To have access to the organization's most recent financial statements.
- 22 4. To be assured their gifts will be used for the purposes for which they were given.
- 23 5. To receive appropriate acknowledgment and recognition.
- 24 6. To be assured that information about their donation is handled with respect and with  
25 confidentiality to the extent provided by law.
- 26 7. To expect that all relationships with individuals representing organizations of interest to  
27 the donor will be professional in nature.
- 28 8. To be informed whether those seeking donations are volunteers, employees of the  
29 organization or hired solicitors.
- 30 9. To have the opportunity for their names to be deleted from mailing lists that an  
31 organization may intend to share. {Alaska Trails does not share, sell, trade, or loan its

- 1 mailing lists.}
- 2 10. To feel free to ask questions when making a donation and to receive prompt, truthful
- 3 and forthright answers.
- 4
- 5

#### 6 **EMPLOYEE MANUAL**

7 Alaska Trails will follow the Alaska Association of Conservation District's employee manual.

8 A copy is posted in our downtown office.

9

#### 10

#### 11 **EXECUTIVE DIRECTOR JOB DESCRIPTION AND EVALUATION**

12 Employment Agreement, between **Alaska Trails** (the "Company") and

13 \_\_\_\_\_ (the "Employee").

- 14 1. Employment Agreement. The Company employs the Employee on the following terms
- 15 and conditions:
- 16 2. Term of Employment. This agreement will begin on 18 June 2012, and may be
- 17 terminated by either party pursuant to Section 6 below.
- 18 3. Duties and Position. The Company hires the Employee in the capacity of Acting
- 19 Executive Director, this is an non-exempt position. The Employee's duties are specified
- 20 in the Company's By-Laws and the Task Allocation may be reasonably modified at the
- 21 Company's discretion from time to time. The Company will provide the Employee with a
- 22 position description and an annual work plan. The Employee will serve a two (2) month
- 23 probationary period. The employee will have weekly contact with the Executive
- 24 Committee. The employee will receive quarterly performance evaluation during the
- 25 probationary period and annual performance evaluation thereafter. Office space and
- 26 normal office equipment including a computer and accessories, such as printer,
- 27 telephone, and internet access shall be provided by the Company in Anchorage. General
- 28 office hours, subject to flex-time as determined by job requirements, will be during
- 29 normal business hours and telecommute from the Employee's home residence.
- 30 4. Supervision. The Company's Executive Committee or their designee shall supervise the
- 31 Employee.
- 32 5. Confidentiality of Proprietary Information. Employee agrees, during or after the term of
- 33 this employment, not to reveal confidential, financial, membership information, or trade
- 34 secrets to any person, firm, corporation, or entity. Should Employee reveal or threaten
- 35 to reveal this information, the Company shall be entitled to terminate the Employee
- 36 and/or seek an injunction restraining the Employee from disclosing same, or from
- 37 rendering any services to any entity to whom said information has been or is threatened
- 38 to be disclosed, the right to secure an injunction is not exclusive, and the Company may
- 39 pursue any other remedies it has against the Employee for a breach or threatened
- 40 breach of this condition, including the recovery of damages from the Employee.
- 41 6. Termination of Agreement. Without cause, the Company may terminate this agreement
- 42 at any time upon thirty (30) days written notice to the Employee. If the Company
- 43 requests, the Employee will continue to perform his/her duties and will be paid his/her
- 44 regular salary up to the date of termination.
- 45 Without cause, the Employee may terminate employment upon thirty (30) days written
- 46 notice to the Company. Employee may be required to perform his or her duties and will
- 47 be paid the regular salary to date of termination.
- 48 Notwithstanding anything to the contrary contained in this agreement, the Company
- 49 may terminate the Employee's employment upon **fourteen (14)** days' notice to the
- 50 Employee should any of the following events occur:
- 51 (a) The Company's decision to terminate its business and liquidate its assets; or
- 52 (b) The merger or consolidation of the Company with another company; or
- 53 (c) Bankruptcy, insolvency, or chapter 11 reorganization.
- 54 (d) Lack of funding as referenced in Section 7(f)
- 55 (e) Any misuse of funds, equipment, embezzlement, or other gross misconduct may

1 result in immediate termination.

2 7. Compensation. The Company shall compensate the Employee based on the following  
3 terms and conditions:

4 (a) Salary. The Company shall pay Employee a salary of \$375 for 15-hours per week  
5 for the services of the Employee during their probationary time period. It shall be  
6 payable at regular monthly payroll periods by the 15<sup>th</sup> of the following month when  
7 Employee services are provided. The employee will not be eligible for comp time and  
8 will record weekly his/her hours worked.

9 (b) Reimbursement of Expenses. The Employee may incur reasonable expenses for  
10 furthering the Company's business, including expenses for entertainment, travel, and  
11 similar items. The Company shall reimburse Employee for all business expenses after  
12 the Employee presents an itemized account of expenditures including receipts, for the  
13 actual expenses; use of the Employee's personal vehicle shall be logged and  
14 compensated at the prevailing federal rate. The Company shall provide the Employee  
15 with a Company credit card for use during travel and nominal office expenses.  
16 Employee agrees to reimburse the Company for any unauthorized expenses and further  
17 agrees that the amount of any unauthorized expenses may be deducted from amounts  
18 due the Employee upon separation of employment.

19 (c) Personal Days. The Employee will not accrue Personal Days.

20 (d) Holidays. The Employee will not work Holidays.

21 (e) Benefits. No retirement benefits will be provided. The Company shall provide  
22 "Workers Compensation Insurance." The Company shall pay to the Employee's estate  
23 any compensation due through the end of the month in which death occurs, plus one  
24 month's salary if the Employee should die during the term of employment. Major  
25 medical insurance for the Employee after the probationary period is negotiable.  
26 However, the Company shall always reserve the right to adjust, alter, or change such  
27 insurance benefits on reasonable notice.

28 (f) Incentive. It is the Employee's responsibility to raise additional funding through  
29 contracts and/or projects relating to the Company's mission so as to help sustain the  
30 employee's salary. Because this agreement is dependent on finding new sources of  
31 funds, lack of funding is cause for termination if the Employee fails to secure additional  
32 revenue to the Company.

33 8. Assistance in Litigation. Employee shall upon reasonable notice, furnish such  
34 information and proper assistance to the Company as it may reasonably require in  
35 connection with any litigation in which it is, or may become, a party either during or  
36 after employment.

37 9. Effect of Prior Agreements. This Agreement supersedes any prior Employment  
38 Agreement between the Company or any predecessor of the Company and the  
39 Employee.

40 10. Limited Effect of Waiver by Company. Should the Company waive breach of any  
41 provision of this agreement by the Employee, that waiver will not operate or be  
42 construed as a waiver of further breach by the Employee.

43 11. Severability. If, for any reason, any provision of this agreement is held invalid, all other  
44 provisions of this agreement shall remain in effect. If this agreement is held invalid or  
45 cannot be enforced, then to the full extent permitted by law any prior agreement  
46 between the Company (or any predecessor thereof) and the Employee shall be deemed  
47 reinstated as if this agreement had not been executed.

48 12. Assumption of Agreement by Company's Successors and Assignees. The Company's  
49 rights and obligations under this agreement will inure to the benefit and be binding upon  
50 the Company's successors and assignees.

51 13. Oral Modifications Not Binding. This instrument is the entire agreement of the Company  
52 and the Employee. Oral changes have no effect. It may be altered only by a written  
53 agreement signed by both parties.  
54  
55



**1 FINANCIAL POLICIES & PROCEDURES (AT)**

- 2 1. All cash accounts owned by Alaska Trails will be held in financial institutions that are  
3 federally insured and have received a favorable CRA (Community Reinvestment Act)  
4 rating.
- 5 2. All capital expenditures that exceed \$500.00 will be capitalized on the books and records  
6 of Alaska Trails.
- 7 3. Employee paychecks and/or personal checks will not be cashed through the petty cash  
8 fund of Alaska Trails.
- 9 4. No salary advances will be made under any circumstances.
- 10 5. No travel cash advances will be made except under special conditions and preapproved  
11 by the Treasurer of the Board of Directors. Reimbursements will be paid upon full  
12 expense reporting using the official Alaska Trails form within the normal disbursement  
13 schedule.
- 14 6. Any item whose value exceeds \$50.00, received via donation, will be recorded in the  
15 books and records of Alaska Trails.
- 16 7. Personnel are required to take annual vacation that will not interfere with fiscal  
17 procedures. Variances to this policy shall be made in special circumstances, with written  
18 permission from the Executive Director.
- 19 8. All volunteer time that exceeds \$50.00 shall be recorded in the books and records of  
20 Alaska Trails.
- 21 9. It is the policy of Alaska Trails to reimburse out of pocket expenses only when  
22 supporting documentation has been presented for approved costs incurred.
- 23 10. It is the policy of Alaska Trails to establish pay rates that equal or surpass the federal  
24 minimum wage.
- 25 11. It is the goal of Alaska Trails to maintain a minimum of ten percent (10%) of the  
26 operating budget between its operating and savings bank accounts at all times. In the  
27 event that balances fall below that amount the President and Treasurer should be  
28 notified immediately.
- 29 12. All funds received by Alaska Trails for each project will be segregated into separate  
30 project accounts in the general ledger to avoid any possibility of commingling project  
31 monies with general operating funds. A full, computerized ledger accounting system will  
32 be maintained. Monthly financial statements including Balance Sheet and Statement of  
33 Revenues and Expenses will be produced for each project as well as the overall  
34 organization and provided to the Executive Committee; or other board members and  
35 members if requested.
- 36 13. The board officers and executive director are signators of all Alaska Trails bank  
37 accounts. Two signatures are required for any disbursements exceeding \$10,000, and  
38 for any contract and/or financial agreement exceeding \$10,000.
- 39 14. Bank statements will be reconciled monthly in order to account for any outstanding or  
40 lost checks.
- 41 15. Expense reports will be maintained which will disclose the nature of expenses, and the  
42 dates incurred.
- 43 16. Separate files will be maintained for each bank account and each vendor. Files will be  
44 kept separately for each fiscal year.
- 45 17. The services of a Certified Public Accountant will be engaged to prepare a formal  
46 financial audit of the Alaska Trails fiscal year-end.
- 47 18. Correction fluid should never be used in preparing timesheets or any accounting  
48 documents.

49  
50

**51 GIFT ACCEPTANCE (SCHEDULE M) (IRS>COMPASSPOINT)**

52 Alaska Trails, a not-for-profit organization organized under the laws of the State of Alaska  
53 and exempt as a public charity under Section 501(c)(3) of the Internal Revenue Code,  
54 encourages the solicitation and acceptance of gifts for purposes that will assist Alaska Trails  
55 to further and fulfill its mission. The following policies and guidelines govern acceptance of

1 gifts made to Alaska Trails or for the benefit of any of its programs. All gifts shall be  
2 reported to the board.

3  
4 1. Purpose of Policies and Guidelines

5 The Board of Directors of Alaska Trails and its Chief Executive Officer and staff solicit  
6 current and deferred gifts from individuals, corporations, and foundations to secure the  
7 future growth and mission of Alaska Trails. It is the purpose of these Policies and  
8 Guidelines to govern the acceptance of gifts (including grants) by Alaska Trails and to  
9 provide guidance to prospective donors and their advisors when making gifts to Alaska  
10 Trails. The provisions of these Policies shall apply to all gifts received by Alaska Trails for  
11 any of its programs or services.

12  
13 2. Restrictions on Gifts

14 Alaska Trails will accept unrestricted gifts, and gifts for specific programs and purposes,  
15 provided that such gifts are not inconsistent with its stated mission, purposes, and  
16 priorities. Alaska Trails will not accept gifts that are too restrictive in purpose. Gifts that  
17 are too restrictive are those that violate the charitable trust of Alaska Trails, gifts that  
18 are accompanied by an improper economic benefit to the donor such as a gift that is  
19 conditioned on a commercial preference to the donor or affiliated company, or gifts that  
20 vest the donor with inappropriate control such as a gift that requires Alaska Trails to hire  
21 a specific person or take some other unacceptable action. The Board of Directors shall  
22 make all final decisions on the restrictive nature of a gift, and its acceptance or refusal.

23  
24 3. Gift Vehicles

25 Alaska Trails will accept gifts through the following gift vehicles:

- 26 • Outright donations
- 27 • Testamentary bequests
- 28 • Charitable remainder trusts
- 29 • Charitable lead trusts

30  
31 Alaska Trails does not offer the following gift vehicles:

- 32 • Charitable gift annuities
- 33 • Pooled income funds

34  
35 4. Assets

36 Alaska Trails is authorized to accept the following assets, subject to these Policies and  
37 Guidelines.

38

Asset	Discussion
Cash or Cash Equivalents	
Charitable Pledge Agreements	If payable only in assets listed herein
Publicly Traded Securities	Alaska Trails shall promptly sell any contributed securities in accordance with Alaska Trails' investment policies.
Closely-Held Securities and Other Intangibles	Alaska Trails shall not accept securities and other intangible assets that may not be sold, have no value, or may result in additional liability to Alaska Trails.
Tangible Personal Property	Subject to review by the Board of Directors, Alaska Trails shall not offer to value the contributed property. The donor shall sign a statement of ownership and disclose any liens on the property. Alaska Trails will not accept any property subject to a restriction on Alaska Trails' ability to use, sell, or otherwise deal with the property as it deems necessary.

Life Insurance	Alaska Trails may accept the gift of a life insurance policy, provided that Alaska Trails is the owner and the irrevocable beneficiary of the policy. If the policy is not fully paid-up, the donor shall be encouraged to make annual gifts to Alaska Trails sufficient to cover additional premiums. Alaska Trails shall have the right to retain the life insurance policy, cash it in, or otherwise make use of its value.
Real Estate	Subject to review by the Board of Directors. Alaska Trails will not accept any real estate subject to a restriction on Alaska Trails' ability to use, sell, or otherwise deal with the property as it deems necessary. The basic policy of Alaska Trails is to sell all contributed property as soon as practicable. Costs related to acceptance of gifts of real property such as legal fees, surveying costs, hazardous waste surveys, etc., will be allocated as mutually agreed and will not affect the recorded value of the gift. Appraisal costs are the responsibility of the donor.
In-Kind Gifts	If approved by the Chief Executive Officer. In-kind contributions include gifts of supplies, equipment, services and the like which are beneficial to Alaska Trails. Costs incurred as a result of accepting the gift, such as transportation and storage, must be approved by the Chief Executive Officer. The CEO shall report all in-kind gifts to the Board.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

##### 5. Miscellaneous Provisions

17

18

19

20

21

22

23

24

25

26

27

28

Alaska Trails shall accept all bequests of real estate unless the Board of Directors determines otherwise. Alaska Trails shall review all proposed *inter vivos* gifts of real estate and shall consider such factors as sale and holding costs, current and expected future value, encumbrances, liabilities, title, restrictions, and any potential environmental issues prior to acceptance. Prior to accepting an *inter vivos* gift of real estate, the following steps will generally be taken:

- Complete a profile of the property.
- Obtain a copy of the deed, any encumbrances, leases, and current tax bill.
- Consider obtaining a title report.
- Inspect the property.
- Consult with a real estate advisor as to marketability.
- Evaluate the potential for any environmental liabilities. Consult with an environmental engineer or comparable advisor if necessary.

- (a) Chief Executive Officer. Except as provided in Article II above, the Chief Executive Officer shall have discretion and authority to accept unrestricted gifts, allowable under these Policies and Guidelines, of a value up to \$100,000. As to restricted gifts, the Chief Executive Officer shall have discretion and authority to accept restricted gifts of a value up to \$50,000. Gifts above those amounts may be accepted only by the Board of Directors.
- (b) Legal counsel. The Chief Executive Officer may seek the advice of legal counsel where appropriate and shall seek the advice of legal counsel in all matters pertaining to the acceptance of a gift which may have adverse legal, ethical, or policy consequences to Alaska Trails. All prospective donors shall be urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning implications.

- 1 (c) Securing appraisals and legal fees for gifts to Alaska Trails. Alaska Trails shall not  
2 appraise property. It shall be the responsibility of the donor to secure an appraisal  
3 where required. Alaska Trails shall not pay the legal fees of the donor. The donor  
4 shall pay any fees for appraisals and legal advice required.
- 5 (d) Valuation of gifts for development purposes. Alaska Trails shall record a gift  
6 received by Alaska Trails at its valuation for gift purposes on the date of gift,  
7 following generally accepted accounting principles (GAAP).
- 8 (e) Responsibility for IRS filings upon sale of gift items. Alaska Trails is responsible for  
9 filing IRS Form 8282 upon the sale or disposition of any asset sold by Alaska Trails  
10 within two years of receipt where the charitable deduction value of the item was  
11 \$5,000 or greater. Alaska Trails must file such form within 125 days of the date of  
12 sale or disposition of the asset.
- 13 6) Written acknowledgment. Written acknowledgment of all gifts made to Alaska Trails  
14 and compliance with the current IRS requirements in acknowledgement of such gifts  
15 shall be the responsibility of Alaska Trails  
16  
17

## 18 **HARASSMENT**

19 Source: [http://dwd.wisconsin.gov/er/discrimination\\_civil\\_rights/publication\\_erd\\_10449\\_p.htm](http://dwd.wisconsin.gov/er/discrimination_civil_rights/publication_erd_10449_p.htm)

20 The most productive and satisfying work environment is one in which work is accomplished  
21 in a spirit of mutual trust and respect. Harassment is a form of discrimination that is  
22 offensive, impairs morale, undermines the integrity of employment relationships and causes  
23 serious harm to the productivity, efficiency and stability of our organization.

24 All employees have a right to work in an environment free from discrimination and  
25 harassing conduct, including sexual harassment. Harassment on the basis of an employee's  
26 **race, color, creed, ancestry, national origin, age (40 and over), disability, sex,**  
27 **arrest or conviction record, marital status, sexual orientation, membership in the**  
28 **military reserve or use or nonuse of lawful products away from work is expressly**  
29 **prohibited under this policy.** Harassment on any of these bases is also illegal under  
30 Section 11.16.120, Alaska Statutes.

31  
32 This policy will be issued to all current employees and during orientation of new employees.  
33

### 34 Definitions

35 In general, harassment means persistent and unwelcome conduct or actions on any of the  
36 bases underlined above. Sexual harassment is one type of harassment and includes  
37 unwelcome sexual advances, unwelcome physical contact of a sexual nature or unwelcome  
38 verbal or physical conduct of a sexual nature.  
39

40 Unwelcome verbal or physical conduct of a sexual nature includes, but is not limited to:

- 41
- 42 • The repeated making of unsolicited, inappropriate gestures or comments
- 43 • the display of offensive sexually graphic materials not necessary for our work  
44

45 Harassment on any basis (race, sex, age, disability, etc.) exists whenever:

- 46 • Submission to harassing conduct is made, either explicitly or implicitly, a term or  
47 condition of an individual's employment.
- 48 • Submission to or rejection of such conduct is used as the basis for an employment  
49 decision affecting an individual.
- 50 • The conduct interferes with an employee's work or creates an intimidating, hostile or  
51 offensive work environment.  
52

### 53 Recognizing Harassment

54 Harassment may be subtle, manipulative and is not always evident. It does not refer to  
55 occasional compliments of a socially acceptable nature. It refers to behavior that is not  
56 welcome and is personally offensive. All forms of gender harassment are covered. Men can

1 be sexually harassed; men can harass men.

2 Women can harass other women. Offenders can be managers, supervisors, co-workers,  
3 and non-employees such as clients or vendors.

4  
5 Some examples:

6 **Verbal:** ☐ Jokes, insults and innuendoes (based on race, sex, age, disability, etc.),  
7 degrading sexual remarks, referring to someone as a stud, hunk or babe; whistling; cat  
8 calls; comments on a persons body or sex life, or pressures for sexual favors.

9  
10 **Non-Verbal:** ☐ Gestures, staring, touching, hugging, patting, blocking a person's  
11 movement, standing too close, brushing against a person's body, or display of sexually  
12 suggestive or degrading pictures, racist or other derogatory cartoons or drawings.

13  
14 **Grievance Procedure**

15 Any employee who believes he or she is being harassed, or any employee, who becomes  
16 aware of harassment, should promptly notify his or her supervisor. If the employee believes  
17 that the supervisor is the harasser, the supervisor's supervisor should be notified. If an  
18 employee is uncomfortable discussing harassment with his or her supervisor, the employee  
19 should contact the Executive Director or a board member. Information on your right to file a  
20 state or federal harassment complaint is also available from State Division of Equal  
21 Employment Opportunity, Pouch CE, Juneau, AK 99911 (telephone: 907-465-3570).

22 Upon notification of a harassment complaint, a confidential and impartial investigation  
23 will be promptly commenced and will include direct interviews with involved parties and  
24 where necessary with employees who may be witnesses or have knowledge of matters  
25 relating to the complaint. The parties of the complaint will be notified of the findings and  
26 their options.

27  
28 **Non-retaliation**

29 This policy also expressly prohibits retaliation of any kind against any employee bringing a  
30 complaint or assisting in the investigation of a complaint. Such employees may not be  
31 adversely affected in any manner related to their employment.

32  
33 **Disciplinary Action**

34 The company views harassment and retaliation to be among the most serious breaches of  
35 work place behavior. Consequently, appropriate disciplinary or corrective action, ranging  
36 from a warning to termination, can be expected.

37  
38  
39 **INTERNET AND EMAIL**

40 Voice mail, email, and Internet usage assigned to an employee's computer or telephone  
41 extensions are solely for the purpose of conducting Company business. Some job  
42 responsibilities at the Company require access to the Internet and the use of software in  
43 addition to the Microsoft Office suite of products. Only people appropriately authorized, for  
44 Company purposes, may use the Internet to access additional software.

45  
46 **Software Access Procedure**

47 Software needed, in addition to the Microsoft Office suite of products, must be authorized by  
48 your supervisor and downloaded by the IT department. If you need access to software or  
49 websites, not currently on the Company network, talk with your supervisor and consult with  
50 the IT department.

51  
52 **Company Owned Equipment**

53 Any device or computer including, but not limited to, desk phones, cell phones, tablets,  
54 laptops, desktop computers, and tablets that the Company provides for your use, should  
55 only be used for Company business. Keep in mind that the Company owns the devices and

1 the information in these devices. If you leave the Company for any reason, the Company  
2 will require that you return the equipment on your last day of work.

#### 3 4 Internet Usage

5 Internet use, on Company time, is authorized to conduct Company business only. Internet  
6 use brings the possibility of breaches to the security of confidential Company information.  
7 Internet use also creates the possibility of contamination to our system via viruses or  
8 spyware. Spyware allows unauthorized people, outside the Company, potential access to  
9 Company passwords and other confidential information.

10 Removing such programs from the Company network requires IT staff to invest time and  
11 attention that is better devoted to progress. For this reason, and to assure the use of work  
12 time appropriately for work, we ask staff members to limit Internet use.

13 Additionally, under no circumstances may Company owned computers or other  
14 electronic equipment, including devices owned by the employee, be used on Company time,  
15 to obtain, view, or reach any pornographic, or otherwise immoral, unethical, or non-  
16 business-related Internet sites. Doing so can lead to disciplinary action up to and including  
17 termination of employment.

#### 18 19 Social Media

20 Your employer understands that part of what you do in social media is outreach that recruits  
21 new employees and enhances our Company brand. Many employees have social media  
22 responsibilities in their job description including the social media marketers, tech support,  
23 and recruiters.

24 Your employer also understands that the relationship of our employees to an online  
25 world that you spend time in 24/7 can lead to the blurring of work time and off work time.  
26 We strongly encourage you to limit the use of social media to work-related content and  
27 outreach during work hours.

28 Additionally, you are prohibited from sharing any confidential or protected information  
29 that belongs to or is about the Company. You are strongly encouraged not to share  
30 disparaging information that places your Company or coworkers in an unfavorable light. The  
31 Company's reputation and brand should be protected by all employees. The lives and  
32 actions of your coworkers should never be shared online.

33 In social media participation from work devices or during working hours, social media  
34 content that discriminates against any protected classification including age, race, color,  
35 religion, sex, national origin, disability, or genetic information is prohibited. It is our  
36 company policy to also recognize sexual preference and weight as qualifying for  
37 discrimination protection. Any employee, who participates in social media, who violates this  
38 policy will be dealt with according to the harassment policy.

#### 39 40 **Email Usage at Company**

41 Email is also to be used for Company business only. Company confidential information must  
42 not be shared outside of the Company, without authorization, at any time. You are also not  
43 to conduct personal business using the Company computer or email.

44 Please keep this in mind, also, as you consider forwarding non-business emails to  
45 associates, family or friends. Non-business related emails waste company time and  
46 attention.

47 Viewing pornography, or sending pornographic jokes or stories via email, is considered  
48 sexual harassment and will be addressed according to our sexual harassment policy.

#### 49 50 **Emails That Discriminate**

51 Any email content that discriminates against any protected classification including age, race,  
52 color, religion, sex, national origin, disability, or genetic information is prohibited. It is our  
53 company policy to also recognize sexual preference and weight as qualifying for  
54 discrimination protection. Any employee who sends email that violates this policy will be  
55 dealt with according to the harassment policy. These emails are prohibited at the Company.

1 Sending or forwarding non-business emails will result in disciplinary action that may lead to  
2 employment termination.

3  
4 **Company Owns Employee Email**

5 Keep in mind that the Company owns any communication sent via email or that is stored on  
6 company equipment. Management and other authorized staff have the right to access any  
7 material in your email or on your computer at any time. Please do not consider your  
8 electronic communication, storage or access to be private if it is created or stored on work  
9 systems.

10

11

12 **INTERNET PRIVACY (AT)**

13 **COMMITMENT TO YOUR PRIVACY** This site is owned and operated by Alaska Trails. Your  
14 privacy on the Internet is of the utmost importance to us. We want to make your  
15 experience online is satisfying and safe. Because we gather certain types of information  
16 about our users, we feel you should fully understand the terms and conditions surrounding  
17 the capture and use of that information. This privacy statement discloses what information  
18 we gather and how we use it.

19

20 **Information Alaska Trails Gathers and Tracks**

21 Alaska Trails gathers two types of information about users:

- 22 • Information that users provide through optional, voluntary submissions. These are  
23 voluntary submissions to receive our electronic newsletters, to participate in our  
24 message boards or forums, membership forms, and from participation in polls and  
25 surveys;
- 26 • Information Alaska Trails gathers through aggregated tracking information is derived  
27 mainly by tallying page views throughout our sites. This information allows us to better  
28 tailor our content to readers' needs and to help our advertisers and sponsors better  
29 understand the demographics of our audience. Because Alaska Trails derives its  
30 revenue mainly from memberships and project management, providing such aggregated  
31 demographic data is essential to keeping our service free to users. Under no  
32 circumstances does Alaska Trails divulge any information about an individual user to a  
33 third party.

34

35 **Alaska Trails Gathers User Information In The Following Processes:**

36 **1. Optional Voluntary Information**

37 We offer the following free services, which require some type of voluntary submission of  
38 personal information by users:

- 39 (a) Electronic newsletters (Dispatches): We will offer a free electronic newsletter to  
40 users. Alaska Trails gathers the email addresses of users who voluntarily subscribe.  
41 Users may remove themselves from this mailing list by following the link provided in  
42 every newsletter that points users to the subscription management page. Users can  
43 also subscribe to the newsletters at the time of registration.
- 44 (b) Message boards/forums: Users of the site's Message Boards and Forums must  
45 register separately for these services (both are free of charge) in order to post  
46 messages, although they needn't register to visit the site. During registration the  
47 user is required to supply a username, password, and email address.
- 48 (c) "E-mail this to a friend" Service: Our site users can choose to electronically forward  
49 a link, page, or documents to someone else by clicking "e-mail this to a friend". The  
50 user must provide their email address, as well as that of the recipient. This  
51 information is used only in the case of transmission errors and, of course, to let the  
52 recipient know who sent the email. The information is not used for any other  
53 purpose.
- 54 (d) Polling: We may offer interactive polls to users so they can easily share their  
55 opinions with other users and see what our audience thinks about important issues.

1 Opinions or other responses to polls are aggregated and are not identifiable to any  
2 particular user. Alaska Trails may use a system to "tag" users after they have voted,  
3 so they can vote only once on a particular question. This tag is not correlated with  
4 information about individual users.

5 (e) Surveys: Alaska Trails may occasionally conduct user surveys to better target our  
6 content to our audience. We may share the aggregated demographic information in  
7 these surveys with our sponsors, advertisers and partners. We never share any of  
8 this information about specific individuals with any third party.

9 (f) Children: Consistent with the Federal Children's Online Privacy Protection Act of  
10 1998 (COPPA), we will never knowingly request personally identifiable information  
11 from anyone under the age of 13 without requesting parental consent.

12  
13 2. Usage tracking: Alaska Trails tracks user traffic patterns throughout all of our sites.  
14 However, we do not correlate this information with data about individual users. Alaska  
15 Trails does break down overall usage statistics according to a user's domain name,  
16 browser type, and MIME type by reading this information from the browser string  
17 (information contained in every user's browser). Alaska Trails sometimes tracks and  
18 catalogs the search terms that users enter in our Search function, but this tracking is  
19 never associated with individual users. We use tracking information to determine which  
20 areas of our sites users like and don't like based on traffic to those areas. We do not  
21 track what individual users read, but rather how well each page performs overall. This  
22 helps us continue to build a better service for you.

23  
24 3. Cookies: We may place a text file called a "cookie" in the browser files of your  
25 computer. The cookie itself does not contain Personal Information although it will  
26 enable us to relate your use of this site to information that you have specifically and  
27 knowingly provided. But the only personal information a cookie can contain is  
28 information you supply yourself. A cookie can't read data off your hard disk or read  
29 cookie files created by other sites. Alaska Trails uses cookies to track user traffic  
30 patterns (as described above). Our advertising system delivers a one-time cookie to  
31 better track ad impressions and click rates. You can refuse cookies by turning them off  
32 in your browser. If you've set your browser to warn you before accepting cookies, you  
33 will receive the warning message with each cookie. You do not need to have cookies  
34 turned on to use this site. However, you do need cookies to participate actively in  
35 message boards, forums, polling and surveys.

### 36 Use of Information

37 Alaska Trails uses any information voluntarily given by our users to enhance their  
38 experience in our network of sites, whether to provide interactive or personalized elements  
39 on the sites or to better prepare future content based on the interests of our users.

40 As stated above, we use information that users voluntarily provide in order to send out  
41 electronic newsletters and to enable users to participate in polls, surveys, message boards,  
42 and forums. We send out newsletters to subscribers on a regular schedule (depending on  
43 the newsletter), and occasionally send out special editions when we think subscribers might  
44 be particularly interested in something we are doing. Alaska Trails never shares newsletter  
45 mailing lists with any third parties, including advertisers, sponsors or partners.

46 When we use tracking information to determine which areas of our sites users like and  
47 don't like based on traffic to those areas. We do not track what individual users read, but  
48 rather how well each page performs overall. This helps us continue to build a better service  
49 for you. We track search terms entered in Search function as one of many measures of  
50 what interests our users. But we don't track which terms a particular user enters.

51 Alaska Trails creates aggregate reports on user demographics and traffic patterns for our  
52 use. This allows us to develop trail related materials of interest to our users more  
53 effectively, and allows our users to receive information that are pertinent to their needs. We  
54 don't track the usage patterns of individual users, an advertiser or sponsor will never know  
55



1 that a specific user clicked their ad. We will not disclose any information about any  
2 individual user except to comply with applicable law or valid legal process or to protect the  
3 personal safety of our users or the public.

#### 4 Sharing of Information

6 Alaska Trails uses the above-described information to tailor our content to suit your needs  
7 and help us better understand our audience's demographics. This is essential to keeping our  
8 service free. We will not share information about individual users with any third party,  
9 except to comply with applicable law or valid legal process or to protect the personal safety  
10 of our users or the public.

#### 11 Security

13 Alaska Trails' contracts with secure data networks protected by industry standard firewall  
14 and password protection systems. Our security and privacy policies are periodically  
15 reviewed and enhanced as necessary and only authorized individuals have access to the  
16 information provided by our customers.

#### 17 Opt-Out Policy

19 We give users options wherever necessary and practical. Such choices include:

- 20 • Opting not to register to receive our electronic newsletters
- 21 • Opting not to participate in certain interactive areas, which completely alleviates the  
22 need to gather any personally identifiable information from our users
- 23 • Opting out on occasional emails sent to our notification lists

#### 24 Your Consent

26 By using this site, you consent to the collection and use of this information by Alaska Trails.  
27 If we decide to change our privacy policy, we will post those changes on this page so that  
28 you are always aware of what information we collect, how we use it, and under what  
29 circumstances we disclose it.

### 30 **JOINT VENTURE W/ TAXABLE INTERESTS (IRS>NPOCPA)**

33 The purpose of this Joint Venture Policy is to safeguard the Organization's exempt status  
34 with respect to the Organization's participation in joint venture arrangements. The  
35 Organization is required to evaluate its participation in joint venture arrangements under  
36 federal tax law and take steps to safeguard the Organization's exempt status with respect to  
37 those arrangements. It applies to any joint ownership or contractual arrangement through  
38 which there is an agreement to undertake jointly a specific business enterprise, investment  
39 or exempt-purpose activity.

#### 40 Joint Ventures or Similar Arrangements with Taxable Entities

42 For purposes of this policy, a joint venture ("venture") means any joint ownership or  
43 contractual arrangement through which there is an agreement to undertake jointly a specific  
44 business enterprise, investment or exempt-purpose activity without regard to:

- 45 1. whether the Organization controls the venture;
- 46 2. the legal structure of the venture; or
- 47 3. whether the venture is taxable as a partnership or an association or a corporation for  
48 federal income tax purposes.

49  
50 A venture shall be deemed to conform to this policy if it meets both of the following  
51 conditions:

- 52 1. 95 percent or more of the venture's income for its tax year ending within the  
53 Organization's tax year is excluded from unrelated business income taxation described in  
54 Internal Revenue Code Sections 512(b)(1)-(5) (including unrelated debt-financed  
55 income), and

- 1 2. The primary purpose of the Organization's contribution to or investment or participation  
2 in the venture is not the production of income or appreciation of property.

3  
4 Safeguards to Ensure Exempt Status Protection

5 The Organization will:

- 6 1. negotiate in its transactions and arrangements with other members of the venture such  
7 terms and safeguards adequate to ensure that the Organization's exempt status is  
8 protected; and  
9 2. take steps to safeguard the Organization's exempt status with respect to the venture.  
10 Some examples of safeguards include:  
11 (a) Control over the venture sufficient to ensure that it furthers the exempt purpose of  
12 the Organization;  
13 (b) Requirements that the venture gives priority to exempt purposes over maximizing  
14 profits for the other participations;  
15 (c) The venture is not engaging in activities that would jeopardize the Organization's  
16 exempt status; and  
17 (d) Safeguards that all contracts entered into with the taxable entity be on terms that  
18 are at arm's length or more favorable to the Organization.  
19  
20

21 MEASURING EFFECTIVENESS (AT APPROVED DEC 9, 2008)

22 The Alaska Trails' board of directors seeks to establish a policy on effectiveness and  
23 assessment of accomplishing our mission. Part of that process is to help ensure that the  
24 organization has defined, measurable goals in place and objectives in place to evaluate the  
25 success and impact of its program(s) in fulfilling these goals and objectives,

26 Therefore, the board of directors adopts the following policy:

- 27 1. At least once every two years, the Alaska Trails will review its goals and objectives  
28 toward achieving its mission and will complete a performance and effectiveness  
29 assessment of its programs based on that review.  
30 2. This first such assessment will be conducted in 2009 under the authority of the  
31 executive committee of the Board.  
32 3. The Alaska Trails Board and the general membership will receive a written report of this  
33 assessment to include a minimum of the following:  
34 (a) Describing the activities that Alaska Trails undertook in the prior two years to  
35 achieve its goals and objectives;  
36 (b) Identifying the measures used to assess Alaska Trails 's effectiveness in achieving its  
37 goals and objectives;  
38 (c) Analyzing the effectiveness of Alaska Trails 's programs in achieving Alaska Trails'  
39 goals and objectives; and  
40 (d) Recommending future actions Alaska Trails might take to increase effectiveness  
41 based on the findings.  
42 4. At the conclusion of this process, Alaska Trails will revise the Alaska Trails' goals and  
43 objectives, as needed, for the upcoming term, will suggest means of measuring them,  
44 and when the next report is due.  
45  
46

47 PASS-THROUGH BENEFICIARIES (AT)

48 The Association, with approval of the Board, may enter into agreements with other  
49 organizations that are not registered as 501(c)(3) in order to pass funds to them through its  
50 accounts or what is called "fiscal sponsorship." The Association will retain 10% of funds  
51 managed in this way for the first calendar year, and may reduce, or increase, the amount  
52 for subsequent years as approved by the Board. Any interest accrued in this manner will be  
53 retained by the Association.  
54  
55

**1 PER DIEM**

2 The Executive Committee will decide travel and per diem payments to individual board  
3 members on an individual and per event basis. The decision will be made on the basis of the  
4 distance necessary to travel and the accommodations required at the destination. The  
5 traveler will apply to the Executive Committee for approval of expenses prior to travel.  
6 Registration fees will be paid upon request by the board member. Upon the completion of  
7 the travel, the board member will submit to the Executive Committee receipts for all  
8 expenses claimed.

**11 RECIPROCAL MEMBERSHIP (AT)**

12 The President, or an individual designated by the Executive Committee, shall have the  
13 power to issue a Trail Organization membership in Alaska Trails, with no dues payable, to an  
14 organization that satisfies the conditions of Alaska Trails ByLaws Article II, Section 3.D, and  
15 that:

- 16 • Submits a current Mission Statement of the organization, including a brief summary  
17 of operations.
- 18 • Places a link to Alaska Trails on their website (if applicable).
- 19 • Issues a similar membership to Alaska Trails.

**22 SUPPORT LETTERS**

23 A Letter of Support for an organization, a project of an organization, or an issue that falls  
24 within the province of the mission of Alaska Trails may be issued by either the President or  
25 the Executive Director, with the concurrence of the other or a member of the Executive  
26 Committee.

**29 SUPPORT & LOBBYING (AT)**

30 At no time will Alaska Trails endorse or support an individual running for public office. A  
31 Letter of Support for an organization, a project of an organization, or an issue that falls  
32 within the province of the mission of Alaska Trails may be issued by either the President or  
33 the Executive Director, with the concurrence of the other or a member of the Executive  
34 Committee.

**37 WHISTLEBLOWER**

38 ([www.azcpa.com/pdf/Venable\\_Association\\_Whistleblower\\_Policy.pdf](http://www.azcpa.com/pdf/Venable_Association_Whistleblower_Policy.pdf) -)

39 Alaska Trails is committed to high standards of ethical, moral and legal business conduct. In  
40 line with this commitment, and Alaska Trail's commitment to open communication, this  
41 policy aims to provide an avenue for employees to raise concerns and reassurance that they  
42 will be protected from reprisals or victimization for whistleblowing.

44 This whistleblowing policy is intended to cover protections for you if you raise concerns  
45 regarding Alaska Trails, such as concerns regarding:

- 47 • incorrect financial reporting;
- 48 • unlawful activity;
- 49 • activities that are not in line with Alaska Trails policy, including the Code of Business  
50 Conduct; or
- 51 • activities, which otherwise amount to serious improper conduct.

53 Safeguards

54 *Harassment or Victimization* - Harassment or victimization for reporting concerns under this  
55 policy will not be tolerated.

1

2 *Confidentiality* - Every effort will be made to treat the complainant's identity with  
3 appropriate regard for confidentiality.

4

5 *Anonymous Allegations* - This policy encourages employees to put their names to allegations  
6 because appropriate follow-up questions and investigation may not be possible unless the  
7 source of the information is identified. Concerns expressed anonymously will be explored  
8 appropriately, but consideration will be given to:

9

- 10 • The seriousness of the issue raised;
- 11 • The credibility of the concern; and
- 12 • The likelihood of confirming the allegation from attributable sources.

13

14 *Bad Faith Allegations* - Allegations in bad faith may result in disciplinary action.

15

#### 16 Procedure: 1. Process for Raising a Concern

17

18 *Reporting*- The whistleblowing procedure is intended to be used for serious and sensitive  
19 issues. Such concerns, including those relating to financial reporting, unethical or illegal  
20 conduct, may be reported directly to: **the Executive Director, Board President or Vice-**  
21 **President.**

22

23 Employment-related concerns should continue to be reported through your normal channels  
24 such as **your supervisor**, or to the Board President or Vice President.

25

26 *Timing* - The earlier a concern is expressed, the easier it is to take action.

27

28 Although the employee is not expected to prove the truth of an allegation, the employee  
29 should be able to demonstrate to the person contacted that the report is being made in  
30 good faith.

31

#### 32 Procedure: 2. How the Report of Concern Will be Handled

33

34 The action taken by Alaska Trails in response to a report of concern under this policy will  
35 depend on the nature of the concern. The Executive Committee of the Alaska Trails Board of  
36 Directors shall receive information on each report of concern and follow-up information on  
37 actions taken.

38

39 *Initial Inquiries* - Initial inquiries will be made to determine whether an investigation is  
40 appropriate, and the form that it should take. Some concerns may be resolved without the  
41 need for investigation.

42

43 *Further Information* -The amount of contact between the complainant and the person or  
44 persons investigating the concern will depend on the nature of the issue and the clarity of  
45 information provided. Further information may be sought from or provided to the person  
46 reporting the concern.

47

48

### 49 **WORKPLACE VIOLENCE**

50 Alaska Trails recognizes the general duty to provide a safe and healthful workplace for its  
51 employees, volunteers, and visitors, free of violence or threat of violence.

52

53 Workplace violence is defined as a direct or indirect threat, act, or conduct which may cause  
54 a reasonable person fear, or injury to a person or property, and which occurs in the  
55 workplace, project site, or adversely affects the business of Alaska Trails.

1  
2 Workplace violence and/or domestic violence that moves to the workplace will not be  
3 tolerated. Any employee, volunteer, or visitor who threatens, harasses or abuses someone  
4 in our workplace, may be subject to corrective or disciplinary action up to and including  
5 dismissal. If employees are arrested, convicted or issued a permanent injunction against as  
6 a result of domestic violence and such action has a direct connection o the employee's  
7 duties for Alaska Trails corrective or disciplinary action may be taken.

8  
9