



North Dakota
WEED CONTROL
Association

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Part I: Ethics and Accountability

A. Mission

The mission of the North Dakota Weed Control Association is: to provide the vision and leadership necessary to increase a commitment to effective weed management in ND.

B. Values

1. Commitment to the public good
2. Accountability to the public
3. Respect for the worth and dignity of individuals
4. Inclusiveness
5. Respect for diversity
6. Transparency, integrity and honesty
7. Responsible stewardship of resources
8. Commitment to excellence and to maintaining the public trust

C. Code of Ethics

1. NDWCA's mission can only be realized through a common code of ethics upheld by our officers, Board of Directors and staff.
2. We expect integrity, honesty and trustworthiness in our work; courage in our decisions; and dedication to NDWCA's values and beliefs.
3. We expect responsible action on behalf of the organization and are accountable and transparent to our constituents and to one another. We share information when appropriate without sacrificing confidentiality.
4. We expect to be treated and to treat others with respect. We respect the opinions of and the differences among individuals.
5. We expect fairness to be evident in our actions internally and externally. We are equitable in our decisions and mindful of their impact on other groups and people.
6. We expect our actions to demonstrate our care for others and the community as a whole. We care about the well-being of each other, the community and the NDWCA organization.

D. Conflict of Interest

The purpose of this Board conflict of interest policy is to protect NDWCA's interests when it is contemplating entering a transaction or arrangement that might benefit the private interests of an officer or director of NDWCA or might result in a possible excess benefit transaction.

1. Definitions

- a) 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.

- b) Financial interest -- A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - i. An ownership or investment interest in any entity with which NDWCA has a transaction or arrangement.
 - ii. A compensation arrangement with NDWCA or with any entity or individual with which NDWCA has a transaction or arrangement.
 - iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which NDWCA is negotiating a transaction or arrangement.
 - iv. Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial.
 - v. A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board or Executive Committee decides that a conflict of interest exists, in accordance with this policy.
- c) Independent Director -- A director shall be considered "independent" for the purposes of this policy if he or she is "independent" as defined in the instructions for the IRS 990 form or, until such definition is available, the director:
 - i. Is not, and has not been for a period of at least three years, an employee of NDWCA or any entity in which NDWCA has a financial interest;
 - ii. Does not directly or indirectly have a significant business relationship with NDWCA, which might affect independence in decision-making;
 - iii. Is not employed as an executive of another corporation where any of NDWCA's executive officers or employees serve on that corporation's compensation committee; and
 - iv. Does not have an immediate family member who is an executive officer or employee of NDWCA or who holds a position that has a significant financial relationship with NDWCA.

2. Procedures for Addressing the Conflict of Interest

- a) Duty to Disclose -- About 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 Board or Executive Committee.
- b) Recusal of Self -- Any director may recuse himself or herself at any time from involvement in any decision or discussion in which the director believes he or she has or may have a conflict of interest, without going through the process for determining whether a conflict of interest exists.
- c) 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 Board or Executive Committee meeting while the determination

of a conflict of interest is discussed and voted upon. The remaining Board or Executive Committee members shall decide if a conflict of interest exists.

- i. An interested person may make a presentation at the Board or Executive Committee meeting, but after the 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,
 - ii. The Chairperson of the Board or Executive Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - iii. After exercising due diligence, the Board or Executive Committee shall determine whether NDWCA 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.
 - iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or Executive Committee shall determine by a majority vote of the disinterested directors, whether the transaction or arrangement is in NDWCA'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 the transaction or arrangement.
- d) Records of Proceedings -- The minutes of the Board and all committees with Board delegated powers shall contain:
- i. The names of the persons who disclosed or otherwise were found to have a financial interest about 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 Board's or Executive Committee's decision as to whether a conflict of interest in fact existed.
 - ii. 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 transaction or arrangement, and a record of any votes taken about the proceedings.

3. Violations of the Conflicts of Interest Policy

- a) If the Board or Executive 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 investigation as warranted by the circumstances, the Board or Executive Committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

4. Compensation

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

5. Annual Statements

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

- a) Has received a copy of the conflict of interest policy.
- b) Has read and understands the policy.
- c) Has agreed to comply with the policy.
- d) Understands NDWCA is charitable and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.
- e) Each voting member of the Board shall annually sign a statement which declares whether such person is an independent director.
- f) If at any time during the year, the information on the annual statement changes materially, the director shall disclose such changes and revise the annual disclosure form.
- g) The Executive Committee shall regularly and consistently monitor and enforce compliance with this policy by reviewing annual statements and taking such other actions as are necessary for effective oversight.

E. Confidentiality

Confidentiality is a hallmark of professionalism. NDWCA employees and directors:

1. Ensure that all information that is confidential or privileged or that is not publicly available is not disclosed inappropriately.
2. Ensure that all nonpublic information about other persons or firms acquired by NDWCA personnel in dealing with outside firms on behalf of NDWCA is treated as confidential and not disclosed.

F. Whistleblower & Non-Retaliation Policy

NDWCA's Code of Ethics requires directors, officers, employees and volunteers observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of NDWCA must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

1. Reporting Responsibility

It is the responsibility of all directors, officers, employees and volunteers to comply with and to report violations or suspected violations of the Code of Ethics, NDWCA policies or laws in accordance with this policy.

2. No Retaliation

No director, officer, employee, volunteer or contractor who in good faith reports a violation of the Code, NDWCA policies or law shall suffer harassment, retaliation or adverse employment consequence. 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. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within NDWCA prior to seeking resolution outside NDWCA.

3. Reporting Violations

Directors, officers, employees and volunteers should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, employees and volunteers should report to the NDWCA Executive Director. However, if an employee or volunteer is not comfortable speaking with the Executive Director or is not satisfied with the response, that employee or volunteer is encouraged to report to any officer of the Board.

4. Acting in Good Faith

Any good faith report, concern or complaint is fully protected by this policy, even if the report, question or concern is, after investigation, not substantiated. Anyone filing a 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 of the Code, NDWCA policy or law. Any allegations that prove not to be substantiated and have been made maliciously or with knowledge that they were false will be treated as a serious disciplinary offense.

5. Confidentiality

Upon the request of the complainant, NDWCA will use its best efforts to protect the confidentiality of the complainant for any good faith report. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

6. Handling of Reported Violations

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The complainant will be informed that follow-up has or is occurring within two weeks after the Executive Director or Board officer has received the complaint or report. The Executive Committee shall be informed of all such complaints or reports.

G. Record Retention and Document Destruction

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention and destruction of documents received or created by NDWCA in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept, and how records should be destroyed (unless under a legal hold). The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate NDWCA's operations by promoting efficiency and freeing up valuable storage space.

1. Document Retention

NDWCA follows the document retention procedures outlined below. Documents that are not listed, but are substantially like those listed in the schedule, will be retained for the appropriate length of time.

a) Corporate Records	
1. Annual Reports to Secretary of State/Attorney General	Permanent
2. Articles of Incorporation	Permanent
3. Board Meeting and Board Committee Minutes	Permanent
4. Board Policies/Resolutions	Permanent
5. Bylaws	Permanent
6. Construction Documents	Permanent
7. Fixed Asset Records	Permanent
8. IRS Application for Tax-Exempt Status (Form 1023)	Permanent
9. IRS Determination Letter	Permanent
10. State Sales Tax Exemption Letter	Permanent
11. Contracts (after expiration)	7 Years
12. Correspondence (general)	3 Years

b) Accounting and Corporate Tax Records

1. Annual Audits and Financial Statements	Permanent
2. Depreciation Schedules	Permanent
3. IRS Form 990 Tax Returns	Permanent
4. General Ledgers	7 Years
5. Business Expense Records	7 Years
6. IRS Form 1099	7 Years
7. Journal Entries	7 Years
8. Invoices	7 Years
9. Sales Records (box office, concessions,	
10. Petty Cash Vouchers	7 Years
11. Cash Receipts	7 Years
12. Credit Card Receipts	7 Years

c) Bank Records

1. Check Registers	7 Years
2. Bank Deposit Slips	7 Years
3. Bank Statements and Reconciliation	7 Years
4. Electronic Fund Transfer Documents	7 Years

d) Donor and Grant Records

1. CHANGING	
2. CHANGING	

e) Legal, Insurance and Safety Records

1. CHANGING	
2. CHANGING	
3. CHANGING	
4. CHANGING	
5. CHANGING	
6. CHANGING	
7. CHANGING	
8. CHANGING	
9. CHANGING	
10. CHANGING	

2. Electronic Documents and Records

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

3. Emergency Planning

NDWCA's records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping NDWCA operating in an emergency will be duplicated or backed up at least every quarter and maintained between staff and officers.

4. Document Destruction

NDWCA's Executive Director is responsible for the ongoing process of identifying its records, which have met the required retention period, and overseeing their destruction. Shredding will accomplish destruction of financial and personnel-related documents.

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

5. Compliance

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

Part II: Board and Board Members

A. Role of the Board

1. Acts as the fiduciary and guardian of the organizational assets.
2. Reviews and approves NDWCA's program budget.
3. Establishes short- and long-term goals.
4. Assesses progress toward goals.
5. Assumes stewardship responsibility for NDWCA's finances.
6. Sets policies for the overall management and operation of the organization.

B. Expectations of the Members of the Board

1. Attend regularly scheduled Board meetings. A Board member must attend a minimum of 50% of NDWCA meetings over the course of a year.
2. Participate in committee work.
3. Become informed about the policies and programs of NDWCA.
4. Participate in fundraising activities and special events sponsored by NDWCA.
5. Participate in Board orientation activities.
6. Act as an informed advocate of NDWCA.

C. Board Member Agreement

1. NDWCA agrees to provide each member of the Board with the following:
 - a) Access to the management of NDWCA, as needed for proper operation of the Board.
 - b) Ample notice of all meetings.
 - c) Minutes of all Board meetings.
 - d) Relevant information to conduct his or her job as a Board member.
 - e) To the extent allowed by law, indemnification from liability for a Board member's reasonable and necessary actions.
 - f) Reimbursement for reasonable expenses in conducting and attending to NDWCA Board business.
 - g) Director & Officer insurance liability coverage.
 - h) Respect for his or her time.
 - i) The use of his or her talent effectively.
2. The Board member agrees to do the following as an NDWCA policy volunteer:
 - a) Learn about NDWCA, read financial reports and other NDWCA documents, and keep up-to-date on NDWCA programs, finances and management.
 - b) Attend as many Board and committee meetings as practicable, and participate in all such meetings, using fair, independent judgment and due care in conducting the business of NDWCA.
 - c) Avoid all direct or indirect political campaign intervention (such as supporting or opposing candidates for public office) in the name of NDWCA and when using NDWCA assets.
 - d) Contribute to the well-being of NDWCA and seek financial support from others for NDWCA as well.
 - e) Avoid all conflicts of interest with NDWCA.

- f) Be loyal to NDWCA, always exercising Board powers in the interest of NDWCA, and not for the interest of yourself or others.
- g) Keep all NDWCA matters confidential.

Name: _____ Date: _____

Position: _____

1. Are you a voting Director? Yes No

2. Are you an Officer? Yes No

If you are an Officer, which Officer position do you hold:

3. I affirm the following:

a. I have received a copy of the NDWCA Conflict of Interest Policy. _____ (initial)

b. I have read and understand the policy. _____ (initial)

c. I agree to comply with the policy. _____ (initial)

d. I understand that NDWCA is charitable and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of tax-exempt purposes. _____ (initial)

4. Disclosures:

a. Do you have a financial interest (current or potential), including a compensation arrangement, as defined in the Conflict of Interest policy with NDWCA? Yes No

i. If yes, please describe it: _____

ii. If yes, has the financial interest been disclosed, as provided in the Conflict of Interest policy?
 Yes No

b. In the past, have you had a financial interest, including a compensation arrangement, as defined in the Conflict of Interest policy with NDWCA? Yes No

i. If yes, please describe it, **including when (approximately):** _____

ii. If yes, has the financial interest been disclosed, as provided in the Conflict of Interest policy?
 Yes No

5. Are you an independent director, as defined in the Conflict of Interest policy? Yes No If you are not independent, why?

Signature of Director: _____ Date: _____

Date of Review by Executive Committee: _____

