

GLAO POLICY MANUAL

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GLAO Policy Statements

I. General

1. A reserves portfolio will be maintained to equal at least one year's operating expenses. (April 91)
2. Budget reports shall include budgeted and actual expenses for the previous two fiscal years. (April 91)
3. The GLAO will contribute \$50.00 to the AAOF in memory of its deceased members. (March 00)
4. A line will be added to the bottom of the treasurer's report reflecting the profit/loss of each annual session. (March 94)
5. Upon the death of a GLAO Past President, the GLAO shall contribute \$500.00 to a charity designated by the deceased's family. (March 98)
6. The GLAO will permit Visa and MasterCard payment of annual session fees. (March 01)
7. GLAO members requesting a dues waiver must make application on the approved form and submit the completed request form to the GLAO executive secretary.
8. The GLAO board will establish a temporary, restricted fund to self-insure against possible loss due to future annual meeting cancellation, when the fund amount and fund criteria are established by the board. (November 02)
9. The approved budget is to be presented to the membership at the annual session, and further, it is to be posted in the members-only portion of the GLAO website. (March 06)
10. A letter of condolence will be sent to deceased GLAO members' spouse and will include an invitation to attend the GLAO Annual Session with complimentary meeting registration. Spouses will be requested to contact the GLAO if they wish to be on the GLAO mailing list to receive newsletters and Annual Session information. (March 09)
11. Travel expense reimbursement requests must be submitted within 30 days and any requests received after that date will not be paid. (September 11)

II. Board of Directors/Appointed Positions

- 1. Officers**
- 2. Delegates/Alternates to AAO**
- 3. Component Directors**

- 4. AAO Council Representatives**
- 5. ABO Director**
- 6. Membership Committee Chairman**
- 7. Editor (Newsletter)**
- 8. Historian**

1. The ABO Director's name shall be displayed on the GLAO stationery, and his/her picture will be published in the official program of the annual session, and an appropriate name badge with ribbon will be provided. (November 90)
2. The term of editor will be three (3) years. (March 91)
3. The editor will be responsible for the photography at the GLAO annual session. (September 90)
4. The GLAO Newsletter shall not contain any paid, commercial advertisements. (October 94)
5. The Fall GLAO Newsletter is to be mailed eight weeks prior to the annual session. (October 94)
6. The Spring GLAO Newsletter shall be printed and mailed immediately after the *Ad Interim* meeting. (March 01)
7. The editor will utilize bulk mailing of the newsletter for U.S. members, and will make a bulk shipment to the Ontario Association of Orthodontists' executive secretary, who will distribute the newsletter to the Ontario members. (March 93)
8. The term of Historian shall be five (5) years. (March 91)
9. The GLAO representative to the AAO Council on Membership, Ethics and Judicial Concerns will be the Chair of the GLAO Membership Committee. (November 02)
10. In order to serve in the capacity of a GLAO council, director, delegate, alternate delegate, or member of the executive committee, one must have access to email service as an additional means of communication for the purpose of efficiently conducting association business. (September 03)

III. Committees

- 1. Executive**
- 2. Nominating**
- 3. Site Selection**
- 4. Finance**
- 5. Awards**
- 6. Benevolence**

1. The Site Selection Committee will be composed of the GLAO Vice-President and three (3) members appointed by the Board of Directors or by the President with the consent of the Board of Directors. (March 91)
2. The Past-President will serve in an advisory capacity to the Site Selection Committee. Past-Presidents are not permitted to accept gratuities from any site. (September 90)
3. The Finance Committee shall be comprised of the GLAO Secretary-Treasurer, who will serve as Chair, the President, President-Elect and AAO Trustee. (March 09)
4. The Awards Committee shall be comprised of the five (5) most recent Past-Presidents of this association and the Trustee, who shall serve in an advisory capacity. The most senior term Past-President shall be chairperson of this committee. Any recommendation for an award shall be submitted to this committee. (September 11)
5. The Benevolence Committee shall be comprised of five (5) members, one appointed by each of the GLAO component organizations. The five members will select a chairperson who shall report all activities to the GLAO executive secretary. This committee shall monitor special needs of ill or disabled members and shall report the death of GLAO members to the executive secretary. The committee shall make appropriate recommendations to the GLAO board of directors through the executive secretary. (March 98)
6. The Finance Committee will follow GLAO Investment Objective Guidelines and will serve as the Audit Committee. (March 09)
7. All standing and Ad Hoc Committees must report to the GLAO Board of Directors, and further, may not act on their own recommendations or findings without the direct authorization and direction by the Board of Directors. (March 06)
8. All standing and Ad Hoc Committees must document all meetings with minutes and submit these to the GLAO Executive Director for record keeping. (March 09)

IV. Elections

1. The Nominating Committee may solicit or accept outside input in its deliberations. The Committee will consider willing candidates, individual talent, and consideration to component rotation in selection of Officers. (March 10)
2. Annually, at the Ad Interim meeting, the Board of Directors will establish the number of Alternates, within the AAO and GLAO Bylaws, to the AAO House of Delegates prior to presentation of the slate of candidates to the General Assembly. (March 10)
3. The Nominating Committee serves a critical function identifying and vetting candidates for office. Candidates chosen for each office by the Nominating Committee shall be identified to the membership on the ballot or with the supporting materials which accompany the ballot. (March 10)
4. The Board of Directors will broadly solicit input from the membership, using various media well in advance of the nomination, for the positions of AAO Councils, Editor and Delegates. (March 10)
5. For a mail-in ballot: 1) Return postage for the ballots will be provided; 2) Each candidate's component state/province will be listed on the ballot; 3) A short biographical sketch of each candidate should be included with the ballot. (March 10)
6. Mail-in ballots must be returned to the GLAO office at least 60 days prior to the General Assembly. (March 10)
7. The Executive Director and the Assistant to the Executive Director shall count the ballots. The President or another Board member, selected by the President with the approval of the majority of the board, will monitor the vote tally. Additional individuals may observe the vote count. (March 10)
8. The outer envelopes and ballots must be kept for 45 days. Any candidate has the opportunity to review the ballots for 30 days after the election. (March 10)

V. Board Meetings

1. **Annual Session**
2. **Ad Interim**

1. Board meeting minutes are to be reviewed and with board policy revisions made yearly. (October 94)
2. The following agenda format is to be followed for all board meetings:
 - I. Call to Order
 - II. Consent Agenda
 - III. Discussion Agenda
 - IV. Action Agenda
 - V. Unfinished Business
 - VI. New Business

The consent agenda (II) will include every report. These reports are to be submitted prior to the board meeting, in time to be included in the board book. They are to be read before the meeting. The discussion agenda (III) will list the reports that contain topics that require discussion by the board but do not require immediate action. The action agenda (IV) will list the reports that contain topics that require discussion and action by the board. To facilitate this format, each report must list at the end of the report the individual topics contained in the report, and clearly identify the topics that require discussion and those that require action. The action items should have an action statement included in the body of the report. This summary list will make readily apparent to the reader the important issues contained within the report, and should reduce meeting time. (October 95)

3. AAO Council Representative's reports shall be written in narrative form. Copies of AAO council minutes or board reports are not acceptable in lieu of written reports. (April 92)
4. Those required to attend the GLAO *Annual Session* Board of Directors' meeting include the twelve (12) GLAO Board Members (five Officers, five Component Directors, Immediate Past President, Editor), GLAO Historian, AAO Council Representatives, ABO Director, AAOF and AAOPAC Representatives. The President may invite others, including future elected Delegates and Alternate Delegates, to attend the GLAO *Annual Session* Board of Directors' meeting, if their presence would be beneficial to the meeting agenda. (March 10)
5. Those required, and any invited future elected Delegates and Alternate Delegates, who attend the GLAO Annual Session Board of Directors' meeting, will receive a one day per diem of \$325, with no travel expense reimbursement. (March 07)
6. The GLAO shall reimburse the expenses of the Trustee at the GLAO Annual Session. Reimbursable expenses include 30 day advance purchase round trip economy class air transportation, lodging and actual out of pocket expenses for meals and incidentals. (March 98)

7. Those required to attend the GLAO *Ad Interim* Board of Directors' meeting include the twelve (12) GLAO Board Members (five Officers, five Component Directors, Immediate Past President, Editor), GLAO Historian, AAO Council Representatives, ABO Director, AAOF and AAOPAC Representatives, Delegates and Alternate Delegates to the AAO House of Delegates. Under special circumstances, the President may invite others to attend the GLAO *Ad Interim* meeting, if their presence would be beneficial to the meeting agenda. (March 10)
8. Those required to attend the GLAO *Ad Interim* meeting will receive travel expenses (round-trip 30-day economy airfare or automobile mileage at the maximum rate per mile set by the American Automobile Association. No per diem compensation will be paid. (March 98)
9. The treasurer's report, published in the board agenda book, will include the previous five (5) years' budgets, in addition to the current actual and proposed budgets. (November 02)
10. A list of all AAO and GLAO awards, with award protocols, will be included in every board agenda book for the annual and ad interim board meetings. (November 02)
11. A list of all past recipients of the Brophy Award, the Ketcham Award, the Jarabak Award, the David Hamilton Distinguished Service Award and the GLAO Award of Special Merit will be included in the board agenda book, distributed to GLAO board members for all ad interim and annual board meetings. (November 02)
12. For accuracy in the recording of minutes, the GLAO board meetings will be recorded. The tapes will be destroyed within one month of the meeting. (September 03)
13. Any invited attendee to a GLAO Board of Directors Meeting may make a second or a motion; only voting members of the board may vote on a resolution. (October 05)
14. Each year, the second weekend in March will be the priority dates for the GLAO Ad Interim meeting, and the executive director will attempt to reserve these dates on the AAO calendar, if the AAO calendar permits. (March 06)

VI. GLAO Annual Session Guidelines

1. Complimentary tickets for all annual session social functions will be provided to the president and general chairman and their spouses. (October 88)
2. There will be no registration fee for students, unless they register late. The late fee shall be \$50.00. (September 99)
3. The registration fee for retired members shall be 50% of the registration fee for active members. (March 97)
4. The GLAO will allow special meetings or courses sponsored by commercial exhibitors before or after the GLAO annual session provided that:
 - i. The commercial exhibitor or presenter obtains approval from the Executive Committee of the GLAO.
 - ii. A course cannot be presented during the annual session. It must be presented before or after the annual session. The details of the meeting or course shall be presented to the GLAO Executive Committee and shall include advertising information and copy, times and location of the event and the mailing list.
 - iii. The meeting or course must be scheduled at least one hour before or after any scheduled events of the GLAO annual session.
 - iv. If the course or meeting is held at a GLAO convention hotel(s), all arrangements for the function space will be arranged through the GLAO executive secretary's office at the sponsor's expense.
 - v. The commercial exhibitor or presenter may not imply that products or course content are endorsed by the GLAO.
 - vi. The expense of all promotional materials and mailing costs will be the sole responsibility of the commercial exhibitor or presenter.
 - vii. The commercial exhibitor must purchase at least one commercial exhibit space at the GLAO annual session.

Abuse of these, or any other GLAO guidelines, by the commercial exhibitor or presenter could result in denied or restricted appearances at subsequent GLAO meetings. (Oct 89)

5. Graduate Orthodontic Program Directors shall be invited to attend the COE Luncheon at the GLAO Annual Session. Those Program Directors from within the GLAO area who attend, shall receive an honorarium of \$325. (October 05)
6. Complimentary rooms are assigned first, to the GLAO President, second, to the GLAO Trustee to the AAO. (October 05)

7. GLAO awards recipients that are recognized and receive their awards at the GLAO annual session will have their meeting registration fees waived, for the award recipient and their spouse or guest, and if the award is presented at a ticketed event, will receive two complimentary tickets to the event. (March 06)
8. Actions taken by the GLAO Board of Directors at an annual session without quorum, shall be published in the next edition of the GLAO Newsletter, and further, will be posted in the members-only section of the GLAO website. (March 06)
9. GLAO Past Presidents and their spouse/guest shall be invited to the Annual Session Board/VIP Dinner. (September 07)
10. Deceased GLAO members' spouses will receive complimentary meeting registration, if registered for the Annual Session. (March 09)

VII. AAO Annual Session

1. Delegates and Alternate Delegates are expected to schedule flights to arrive before the first caucus, and depart after the scheduled business of the second meeting of the AAO House of Delegates is concluded.
2. AAO Delegates and Alternate Delegates will receive up to five (5) days per diem of \$325.00 per day for attending the AAO Annual Session, plus travel expenses (round-trip, 30-day economy airfare, or automobile mileage at the maximum rate per mile set by the American Automobile Association. The number of days reimbursed will be decided by the Delegation Chair, at the conclusion of the AAO Annual Session (November 02, amended October 05).

VIII. Awards

- 1. Brophy Award**
- 2. Ketcham Award**
- 3. Jarabak Award**
- 4. David Hamilton Distinguished Service Award**
- 5. GLAO Award of Special Merit**

1. Nominations for all AAO and GLAO awards will be announced and solicited through publication in the GLAO Newsletter. (November 02)
2. Guidelines for the David Hamilton Distinguished Service Award and the GLAO Award of Special Merit will be included in the ballot mailing to membership, with instructions for submitting nominations to the nominating committee. (November 02)
3. A nomination form for all AAO and GLAO awards will be included in the ballot mailing. (September 03)

IX. GLAO Antitrust Compliance Policy (March 09)

It is the policy of the GLAO to comply fully with all applicable laws, including antitrust laws, to avoid unlawful conduct, and to take steps to support such compliance. Members of the GLAO Board of Directors, committees and staff should be aware of this Policy, and the particulars of its/these guidelines.

In consideration of the Association's policy, each member of the GLAO Board of Directors, committees and staff shall review the policy, sign and date on an annual basis.

STATEMENT REGARDING ANTITRUST LAWS

Associations such as the GLAO provide an important benefit to their members and to the public, including fostering competition. Any time potential competitors are involved in any joint activity, the potential for even unintended prohibited conduct exists. Because the GLAO includes potential competitors (*i.e.*, its members), it may be subject to special scrutiny under a number of state and federal antitrust laws. As a result of this scrutiny, the GLAO, members of the Board of Directors, committees and staff must do their utmost to avoid even the appearance of the opportunity for improper actions.

Some basic understanding of the antitrust laws is necessary to understand how to avoid such accusations.

Antitrust laws may be enforced by the United States Department of Justice, the Federal Trade Commission, by states that have enacted antitrust legislation, and private parties (*i.e.*, consumers and competitors). Civil and criminal actions may be brought for alleged violations of antitrust laws, and penalties—including fines and even imprisonment—can be severe.

No agreement regarding prices of goods or services should be made or discussed in any way. Price agreements, regardless of the purpose for which they are formed, are strictly prohibited by the antitrust laws. If prices are proven to have been agreed to or "fixed," it is not a defense that the prices were reasonable or that the reason for the price agreement is justifiable on other grounds such as quality control. Further, because the antitrust laws are criminal statutes, leaders, staff and members of the GLAO who actively participate or acquiesce regarding an unlawful price agreement may be held criminally liable.

Similarly, GLAO members may not agree, even informally, to allocate or divide patients or customers, or to boycott or refuse to deal with persons or entities. Such activity is strictly prohibited. Further, membership criteria may not be used to deny access to services or information necessary for competition.

This Policy is not intended to be (or contain) an exhaustive listing of all activity that may be considered illegal.

In order to effectuate compliance with this Policy, GLAO leaders, staff and members should adhere to the following procedures whenever possible:

- A. Agendas of meetings of the Board and Committees, and other meetings that potentially concern matters of antitrust significance, should be reviewed in advance by the AAO General Counsel. This Policy should be provided to each member of these groups.
- B. In order to avoid even the appearance of the potential for a violation of the antitrust laws, GLAO leaders, staff, and members must not discuss certain sensitive subjects at GLAO meetings, whether the meeting is formal or informal. The following subjects should not be discussed at any GLAO meeting:
 - 1. Establishing or fixing prices for services they provide;
 - 2. Establishing or fixing of employee salaries;
 - 3. Allocating or restricting markets; or,
 - 4. Boycotting a certain company or entity because of its pricing or distribution practices.

Informal discussions regarding any of the foregoing matters should also be avoided.

In addition, the foregoing items are meant to be illustrative of subjects that should be avoided, and not exhaustive.

- C. Before any GLAO leader, staff or member initiates a survey or request for information regarding any subject matter that may be considered to be competitively sensitive (*i.e.*, a member survey regarding fees charged by members or employee salaries), the leader, employee or member must obtain the prior written approval of all appropriate individuals per the GLAO's Policy on Surveys.

I have read and understand the ***GLAO Antitrust Compliance Policy***.

| | |
|----------------|------|
| Signature | Date |
| Name (printed) | |

X. GLAO Policy on Conflict of Interest (March 09)

Preamble

Individuals serving as fiduciaries of the Great Lakes Association of Orthodontists shall at all times act in a manner consistent with their legal and ethical responsibilities to the Association,

and shall exercise particular care that no detriment to the Association results from conflicts between their interests and those of the Association. A conflict of interest exists when an individual has a direct or indirect (i.e., beneficiary) interest or relationship, financial or otherwise, that may conflict or be inconsistent with the individual's duties or exercise of independent judgment with respect to the Association. If any such individual believes that he or she may have a conflict of interest, the individual shall promptly and fully disclose the possible conflict and shall refrain from participating in any way in any matter in which the possible conflict relates until and unless any such possible conflict has been properly disclosed and resolved per this policy. In addition, when nominating, electing or appointing any officer, director, member of a GLAO committee, member of an AAO council or committee or representative to the AAO Board of Trustees and the AAO House of Delegates, as the case may be, shall give careful consideration to any possible conflict of interest which may exist or be created.

Resolution of Conflicts of Interest

Generally, decisions as to whether a conflict of interest exists and should be disclosed, and whether participation in matters that may be affected by the conflict of interest is appropriate, are left to the judgment of the individual. However, in some cases, the existence of a conflict of interest may materially affect the interests of the Association. In such cases, if any member of the GLAO Board of Directors, delegates and alternate delegates to the AAO House of Delegates, committees, or representative or staff person (an "Official") has a conflict of interest with respect to any issue and does not disclose such conflict of interest and/or refrain from participation in matters relating to the issue, then the GLAO Board of Directors (as to fellow Board members, delegates, alternate delegates, committee members, representatives and staff) shall in a manner consistent with due process, determine whether or not a conflict of interest exists, and may, by a majority vote, take one or more of the following actions:

1. Determine that there is no conflict of interest;
2. Determine that such Official's disclosure of the conflict of interest is sufficient, and that no further action is warranted;
3. Request that the Official divest himself/herself of the position or relationship that gives rise to the conflict of interest in order to participate in matters relating to the issue; and/or
4. Require that the Official:
 - a. Refrain from all deliberations and actions on issues affected by the conflict of interest, including abstaining from voting thereon;
 - b. Be physically absent from all deliberations and actions on issues that are affected by the conflict of interest; and/or
 - c. To the extent permitted by law, be denied access to any and all information, including written documents and oral and written reports that relate to issues affected by the conflict of interest.

GLAO Conflict of Interest Form

In consideration of the Association's policy and the Official's position with the Association, each Official shall complete, sign and date the following disclosure form on an annual basis, and shall update it if and when any change in the information occurs. The purpose of this form is to allow the Association to make reasonable judgments about potential conflicts and avoid total disqualification of an individual whenever possible, while giving more guidance to individuals completing the questionnaire. This will allow individuals to continue with their work for the Association to the extent possible. Answering "yes" to many or even most of the questions may not automatically disqualify an individual. Indeed, individuals who have attained high levels of expertise through

affiliation with other organizations, academia, or businesses are important to the Association, provided their activity does not involve a conflict. Please keep in mind that, to avoid even the appearance of impropriety, an Official should always disclose any relationship or interest that might affect a vote, decision or action on behalf of the Association.

PART I

For purposes of this form,

“You” and “Your” means you, your immediate family or any other third party with whom you or your immediate family has a business relationship; and

“Material Interest” means:

(a) a financial interest or professional relationship which directly, indirectly or beneficially contributes materially to your income; or

b) a significant position, such as proprietor, director, partner, spokesperson, consultant, or key employee.

If you answer “yes” to any of the following questions, please complete Part II of this form.

1. Do You have, or do You anticipate having within the next 12 months, a Material Interest in or with any business that furnishes goods or services, or is seeking to furnish goods or services, to the Association?

- Yes
- No

2. Do You have, or do You anticipate having within the next 12 months, a Material Interest in or with any health care business or facility (i.e., HMO, PPO, practice management organization, orthodontic manufacturer or service provider, etc.), other than Your orthodontic practice?

- Yes
- No

3. Do You currently have, or do You anticipate having within the next 12 months, a Material Interest in or with any health care organization, association or related professional society?

- Yes
- No

4. Do You currently hold, or do You plan holding within the next 12 months, any faculty positions?

- Yes
- No

5. Do You currently have, or do You anticipate having within the next 12 months, any other Material Interest or involvement with any other activity that may be inconsistent with your duties or exercise of independent judgment with respect to the Association?

- Yes

No

By signing this form, I agree not to use my position, or any reference to past, present or future positions, with the Association to promote personal business interest. I further agree not to capitalize on, profit, or attempt to profit, from information gained as a result of my position with the Association. I agree to abide by the outcome of the resolution of any conflict of interest I may have in accordance with the procedures outlined in this policy.

I understand that the information on this form shall be provided to all members of the body or group within the Association to which I have been elected or appointed and other Association Officials who possess a legitimate interest in my disclosures, as determined by the GLAO Board of Directors. I also understand that this information shall be accessible to GLAO members to the extent permitted by law.

Signed: _____
If you answered "yes" to any questions in PART I, please complete PART II

Print Name: _____

Date: _____, 2008

PART II

If you answered "yes" to any of the questions above, please indicate for each question:

Question No. _____

1. Name of Business(es), Organization(s) or Institution(s): _____

2. Nature of Its Business or Activities: _____

3. Brief Description of Your Material Interest (i.e., extent of financial interest, position held, part-time, full-time, etc.): _____

Question No. _____

1. Name of Business(es), Organization(s) or Institution(s): _____

2. Nature of Its Business or Activities: _____

3. Brief Description of Your Material Interest (i.e., extent of financial interest, position held, part-time, full-time, etc.): _____

Question No. _____

1. Name of Business(es), Organization(s) or Institution(s): _____

2. Nature of Its Business or Activities: _____

3. Brief Description of Your Material Interest (i.e., extent of financial interest, position held, part-time, full-time, etc.): _____

Question No. _____

1. Name of Business(es), Organization(s) or Institution(s): _____

2. Nature of Its Business or Activities: _____

3. Brief Description of Your Material Interest (i.e., extent of financial interest, position held, part-time, full-time, etc.): _____

XI. GLAO Whistleblower Policy (March 09)

It is the policy of the GLAO to encourage members of the GLAO Board of Directors, committees and staff to come forward with credible information on illegal practices or serious violations of adopted policies of the association; to protect the person from retaliation; and to provide a reporting process.

1. GLAO encourages complaints, reports or inquiries about illegal practices or serious violations of the association's policies, including illegal or improper conduct by the association itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which GLAO has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the association's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

2. GLAO prohibits retaliation by or on behalf of the association against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. GLAO reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

3. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to GLAO's President or Executive Director; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to any officer of the association. GLAO will conduct a prompt, discreet and objective review or investigation. Staff or volunteers must recognize that the association may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

XII. GLAO Document Retention and Destruction Policy (March 09)

The GLAO Board of Directors recognizes the need to preserve and protect the records of the organization. Therefore, the Board has adopted this policy to be implemented by the management firm/staff of the organization in all formats including electronic and paper.

| <u>Records Retention Schedule</u> | <u>Retention Period</u> |
|--|--------------------------------|
| Accident reports and claims (settled cases)..... | 7 years |
| Accounts payable ledgers and schedules | 7 years |
| Accounts receivable ledgers and schedules | 7 years |
| Articles of Incorporation | Permanently |
| Audit reports of accountants | Permanently |
| Bank reconciliations | 2 years |

| | |
|---|-------------|
| Capital stock and bond records; ledgers; transfer registers; stubs showing issues; record of interest coupons; options; etc | Permanently |
| Cash books..... | Permanently |
| Charts of accounts..... | Permanently |
| Checks (canceled, but see exception below)..... | 7 years |
| Checks (canceled for important payments, i.e., taxes; purchases of property; special contracts; etc. Checks should be filed with the papers pertaining to the underlying transaction.)..... | Permanently |
| Contracts and leases (expired)..... | 7 years |
| Contracts and leases still in effect..... | Permanently |
| Correspondence (routine) with members, customers, or vendors... | 1 year |
| Correspondence (general)..... | 3 years |
| Correspondence (legal and important matters only)..... | Permanently |
| Deeds, mortgages and bill of sale..... | Permanently |
| Depreciation schedules..... | Permanently |
| Donations | 7 years |
| Duplicate deposit slips..... | 2 years |
| Employee personal records (after termination)..... | 3 years |
| Employment applications..... | 3 years |
| Expense analyses and expense distribution schedules..... | 7 years |
| Financial statements (end-of-year, other months optional)..... | Permanently |
| General and private ledgers (and end-of-year trial balances..... | Permanently |
| Insurance policies (expired)..... | 3 years |
| Insurance records, current accident reports, claims, policies, etc... | Permanently |
| Internal audit reports (in some situations, longer retention periods may be desirable)..... | 3 years |
| Inventories of products, materials and supplies..... | 7 years |
| Invoices to members and customers..... | 7 years |

| | |
|--|-------------|
| Invoices from vendors | 7 years |
| Journals..... | Permanently |
| Membership applications..... | 3 years |
| Minutes of directors and committees, including by-laws and charter.. | Permanently |
| Notes receivable ledgers and schedules..... | 7 years |
| Option records (expired)..... | 7 years |
| Payroll records and summaries, including payments to pensioners.... | 7 years |
| Petty cash vouchers..... | 3 years |
| Physical inventory tags..... | 3 years |
| Plant cost ledgers..... | 7 years |
| Property appraisals by outside appraisers..... | Permanently |
| Property records, including: costs; depreciation reserves; end of year trial balances; depreciation schedules; blueprints and plans..... | Permanently |
| Purchase orders (except purchasing department copy)..... | 2 years |
| Receiving sheets..... | 2 years |
| Record of participants attending educational programs | 3 years |
| Requisitions..... | 2 years |
| Sales records..... | 7 years |
| Savings bond registration records (inventories, sales, etc.)..... | 3 years |
| Scrap and salvage records (inventories, sales, etc.)..... | 7 years |
| Stock and bond certificates (canceled)..... | 7 years |
| Stockroom withdrawal forms..... | 2 years |
| Subsidiary ledgers..... | 7 years |
| Tax returns and worksheets; revenue agents' reports and other documents relating to determination of income tax liability..... | Permanently |
| Time books..... | 7 years |
| Trade mark registrations & copyrights..... | Permanently |

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| Voucher register and schedules..... | 7 years |
| Vouchers for payments to vendors, employees, etc. (Includes: allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses.)..... | 7 years |