



GLOBAL  
VITILIGO  
FOUNDATION

# Administrative Regulations

*GVF reserves the right to modify or amend the policies contained in this document at any time as it may deem necessary.*

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# Record Retention (Adopted 11/11/20)

## Purpose

The purpose of this Policy is to ensure that necessary records and documents of GVF are adequately protected and maintained and to ensure that records that are no longer needed by GVF or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding officers and contractors of GVF in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

## Policy

To dispose of necessary records and documents in alignment with best practices, recommendation of counsel, accountants, and the table outlined in Appendix A.

## Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of GVF and the retention and disposal of electronic documents.

### *Person(s) Responsible for Oversight*

The President Elect (the "Administrator") is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for GVF; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

### *Person(s) Responsible for Implementing Policy*

The staff, hired by GVF, will be responsible for following the Record and Retention Schedule

## Suspension of Record Disposal in Event of Litigation or Claims

In the event GVF is served with any subpoena or request for documents or any officer or contractor becomes aware of a governmental investigation or audit concerning GVF or the commencement of any litigation against or concerning GVF such contractor shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

## Applicability

This Policy applies to all physical records generated in the course of GVF 's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

## APPENDIX A: GVF RECORD RETENTION SCHEDULE

ACCOUNTING AND FISCAL	YEARS
Accounts Payable Records	7
Accounts Receivable Records	7
Audit Reports	P
Audit Reports (Internal)	6
Bank Statements & Reconciliations	7
Canceled Checks	10
Check Registers	P
Credit Card Information (In Organization's Name)	3
Deposit Slips (Duplicates)	3
Expense Analysis & Distribution Schedules	7

ACCOUNTING AND FISCAL	YEARS
Financial Statements	P
Fixed Assets Records	P
General Ledgers	P
Journal Entries / Cash Book	p
Investment - Sales/Purchases	P
Petty Cash Records	7
Profit/Loss Statements	P
Trial Balances	P
Vendor Invoices	7

CORPORATE RECORDS	YEARS
Annual Reports	P
Articles of Incorporation	P (OD)
Bonds	P
Budgets	3
Board of Directors — Election Records	P
Board of Directors — Minute Book	P
Bylaws	P (OD)
Contracts	P
Copyrights	P
Correspondence — General	3
Correspondence — Legal	P
Correspondence — Accounting	5
Exemption Application and Exemption Letter	P (OD)
Insurance Policies (After Expiration)	10
Insurance Appraisals	6

CORPORATE RECORDS	YEARS
Inventories	7
Leases (After Expiration)	10
Legal Briefs	P
Legal Claims and Litigation	P
Licenses	P
Applications	3
Merger Acquisition Records	P
Mortgages, Deeds & Titles	P
Notes Receivable (Canceled)	10
Office Equipment Records	6
Patents	P
Property Records	P
Partnership Agreements	P
Property Records	P
Trademark Records	P

HUMAN RESOURCES	YEARS
Attendance Records	7
Contracts	P
Earnings Records	7
Employee Personnel Files	P
Employment Application (Not Hired)	3
Insurance Policies & Records	P
Performance Record (After Termination)	7
Retirement & Pension Plan Agreements	P
Personnel & Training Manuals	P

TAXES	YEARS
Correspondence — Tax	P
Depreciation Schedules	P
FUTA/FICA/Income Tax Withholding	4
Tax Bills & Statements	P
Tax Returns & Workpapers	P

P = Permanent  
P(OD) = Store Hard Copy of Original Document

# Conflict of Interest (Adopted 11/11/20)

## Purpose

The Global Vitiligo Foundation (“GVF”) is dedicated to its mission to improve the lives of people living with Vitiligo. To accomplish that mission, it provides support, directly or indirectly, for a variety of activities in the areas of research and education. The integrity of GVF and the activities it undertakes, depends on the avoidance of conflicts of interest, or even the appearance of such conflicts, by the individuals involved in those activities.

At the same time, GVF recognizes that the elected and appointed leaders of the GVF Board of Directors have significant professional, business and personal interests and relationships. Therefore, GVF has determined that the most appropriate manner in which to address actual, potential or apparent conflicts of interest is initially through liberal disclosure of any relationship or interest which might be construed as resulting in such a conflict. Disclosure under this Policy should not be construed as creating a presumption of impropriety or as automatically precluding someone from participating in a GVF activity or decision-making process. Rather, it reflects GVF’s recognition of the many factors that can influence one’s judgment and a desire to make as much information as possible available to other participants in GVF-related matters.

Any individual involved in a GVF Board of Directors’ activity or decision-making process shall have an obligation to disclose any conflicting or potentially conflicting personal, professional or business interest he or she may have, directly or indirectly, with the affected activity or decision. Potentially conflicting interests may relate to GVF’s programs and services (e.g., educational courses, Ethics Committee activities) or its operations (e.g., contracts with third parties).

In particular, Board members in GVF-related activities are obligated to disclose the positions they hold or relationships they have within GVF and with other organizations or entities that may conflict, directly or indirectly, with their GVF activities. They also have an obligation to disclose any significant financial interest in, or other relationship with, an entity having a “commercial interest” in the activity. A commercial interest may exist not only where the entity’s products or services are under consideration by GVF, but also where the entity’s products or services are in competition or potential competition with those under consideration. By the disclosure of such interests, the Board of Directors or its designee(s) will be in a better position to determine whether the participant may have an interest in conflict with the interests of GVF.

GVF primarily is concerned with potential conflicts of interest involving those individuals participating directly in GVF Board-related activities. Potential conflicts of interest also may arise, however, if an individual with whom the participant directly shares income (e.g., a spouse, minor child, or business partner) or a third party whose interest may affect the participant’s decision-making (e.g., a sibling or adult child) has an interest in, or relationship with, an entity having a commercial interest in the activity or matter under consideration. As a result, participants should disclose not only their own interests or relationships but also those of their spouse or minor children. In addition, participants should disclose interests or relationships held by others that may affect their decision-making, but only to the extent they are aware of such information. Participants are under no obligation to determine the nature of every interest held by a sibling, business partner, etc. if they have no independent knowledge of such interests.



Comparable principles apply to participants' obligations to disclose research grants received by the institution(s) with which they are affiliated. In addition to grants received for their own research, participants are presumed to know what grants have been received by other members of their department or office engaged in research in vitiligo. Therefore, those grants also should be disclosed. In contrast, participants have no affirmative obligation to ascertain the nature of grants received by others in their institution or office. If they are aware of such grants, however, those also should be disclosed.

In general, participants should err on the side of disclosure if in doubt as to whether it is required under the Policy. Examples of relationships or interests related to GVF which should be disclosed include:

#### *Positions in GVF*

All positions currently held or sought in GVF (e.g., Board or committee member, course or article contributor), as well as any other current or proposed relationship with GVF (e.g., service provider, paid consultant) must be disclosed.

#### *Relationships with Other Organizations/Entities*

Any leadership role in, or other relationship with, another organization or entity (e.g., board member, committee member, advisor, journal contributor) directly or indirectly related to GVF must be disclosed.

#### *Relationships between Officers, Directors, or Key Employees*

Any family relationship or business relationship between officers, Directors, or key employees, outside of the capacity as a Directors, officer, or key employee of GVF.

#### *Employment*

Any current or proposed full- or part-time employment, as well as any employment within the previous three (3) years with a company that would be directly related to the mission of GVF, must be disclosed.

#### *Consultancies*

Any current or proposed consulting arrangements, as well as any consulting performed or paid for within the previous year, must be disclosed.

#### *Ownership Interests*

Any ownership interests (including stock options but excluding indirect investments through mutual funds and the like) in a company, the stock of which is not publicly traded, must be disclosed. Ownership interests in excess of **\$10,000.00** in companies that are publicly traded also must be disclosed. In addition, any other ownership interests in an entity having a commercial interest in an activity or matter under consideration by GVF must be disclosed.

#### *Honoraria*

If in the last three years you have been paid an honoraria or other reasonable payments for seminar presentations, speeches, or appearances it must be disclosed if it meets the following criteria:

1. It is over \$2500 per meeting or event or \$5,000 over a three-year period.
2. if it is within the scope of or directly applicable to the mission of GVF.

### *Research Funding*

Receipt of funds and the giving company for conducting research must be disclosed if it is for a project within or directly applicable to the mission of GVF.

### *Disclosure Form*

Integral to the implementation of the Conflict of Interest Policy is the GVF Conflict of Interest Disclosure Form, a copy of which is attached as Appendix B, which shall be considered a part of the Conflict of Interest Policy and must be submitted by any individual participating in an GVF activity. Initially, a participant's obligation to report actual, potential, or apparent conflicts is discharged by completing the Disclosure Form. Participants remain under a continuing obligation, however, to report such conflicts as they arise, including those that were not reported on the Disclosure Form, but which later become relevant to the GVF Board activity in which they are involved.

### *Retention of Disclosure Forms*

Disclosure Forms shall be kept on file at the GVF Headquarters for a period of three (3) years after the conclusion of the Board member's term unless otherwise determined by the Board.

### *Actual, potential, or apparent conflict of interest*

In order to facilitate implementation of the Conflict of Interest Policy, the Executive Board or its designee(s) shall determine, based on the disclosure form and other relevant information, when an individual engaged in, or about to engage in, a GVF-related activity or other matter under consideration has an actual, potential, or apparent conflict of interest requiring some response by GVF. Specifically, subject to the procedures set forth herein, the Board or its designee(s) may require any action they deem appropriate, including, but not limited to, the following:

1. Disclosure of the interest to the other participants on the Board.
2. Recusal from voting on a matter and limitation of the individual's participation only to the provision of factual information of benefit to the group discussion.
3. Complete recusal from a portion of a meeting or from other consideration of the subject matter.
4. Replacement of the individual in the affected position or activity.

### *Resolving the conflict of interest*

In most instances, disclosure of the conflicting or potentially conflicting interest will itself suffice to protect GVF's interests. In other words, once such a conflict is fully disclosed to the relevant parties, they generally will be able to evaluate the possible influence of the disclosed interest. In situations where such disclosure does not adequately deal with actual or potential problems, however, additional action, including denial of participation in the affected activity or consideration of the matter, may be necessary.

All participants in GVF Board-related activities must comply with the GVF Conflict of Interest Policy. It is the responsibility of the disinterested members of the Board to interpret and apply this Policy. And, inasmuch as the Policy is stated in general terms, the Board or its designee(s) should use their best judgment in doing so.

## APPENDIX B: GVF CONFLICT OF INTEREST DISCLOSURE FORM

NAME: \_\_\_\_\_

***Please answer the following questions or provide substantially the same information in some other form (e.g. by attaching a vita). If you have no information to list in response to a specific question, answer “None.”***

1. Positions in GVF
  - Please list all current or proposed relationships with GVF, including, but not limited to, positions currently held or sought in GVF.
  
2. Relationship with Other Organizations/Entities<sup>1</sup>
  - Please list any leadership role in, or other relationship with, any other corporation, association, society or foundation (e.g., board member, committee member, advisor, journal contributor) that operates in the same space as GVF or whose mission is in direct competition with the Foundation.
  
3. Relationships between Officers, Directors, or Key Employees
  - Please list any family relationship or business relationship between officers, Directors, or key employees, outside of the capacity as a director, officer, or key employee of GVF.
  
4. Employment
  - Please list any individual or entity for whom you<sup>2</sup> are about to be employed, or for whom you have been employed within the past three (3) years.
  
5. Consultancies<sup>1</sup>
  - Please list any individual or entity for which you<sup>2</sup> are now providing, or are about to provide, consulting services, as well as any individual or entity for whom you provided such services, or by whom you were paid, during the past three (3) years. Please only list those consulting services that are reasonably and directly applicable to the GVF mission.
  
6. Ownership Interests<sup>1</sup>
  - Please list any ownership interests you<sup>2</sup> hold in a commercial entity that reasonably may be anticipated to conflict with the interests of GVF.

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<sup>1</sup> Only report those relationships or interests that reasonably involve the interests of GVF.

<sup>2</sup> “You” includes you and anyone with whom you directly share income.

<sup>1</sup> Only report those relationships or interests that reasonably involve the interests of GVF.

<sup>2</sup> “You” includes you and anyone with whom you directly share income.

7. Honoraria

- Please list any honoraria you<sup>2</sup> have received within the past three (3) years, or expect to receive, of more than **\$2,500.00** per year or **\$5,000.00** over a three-year period. Please list only those that are reasonably and directly related to the mission of GVF.

8. Research Funding

- Please list any research funding that you<sup>2</sup> are about to receive or have received within the past three (3) years. Please only list funds, and their source, for research that is directly or reasonably related to GVF's mission.

9. Other Actual, Potential or Apparent Conflicts, or Other Additional Facts or Circumstances

- Please list any other personal or professional position(s) or interest(s) you currently or are about to hold, or activities in which you are or are about to be engaged, or other additional facts or circumstances which reasonably may be anticipated to conflict with the interests of GVF.

***I represent that I have read, understand, and agree to the terms of the GVF Conflict of Interest Policy. I further represent that, to the best of my knowledge and belief, the information reported above is complete and accurate.***

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

**PLEASE RETURN TO Patrick M. Dockins, MS, CAE\*, GVF HEADQUARTERS OFFICE**

\*Send by regular or overnight mail, in an envelope marked "Confidential," addressed to Patrick M. Dockins or send by electronic mail, marked "Confidential" to [pdockins@globalvitiligofoundation.org](mailto:pdockins@globalvitiligofoundation.org)

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**REMINDERS:**

1. *Keep a copy for your records.*
2. *Participants remain under a continuing obligation to report conflicts as they arise, including those that were not reported on the Disclosure Form, but which later become relevant to the GVF Board activity in which they are involved.*

# Whistle Blower Protection (Adopted 11/11/20)

## Purpose

GVF is committed to the highest possible standards of ethical, moral, and legal business conduct. In line with this commitment and GVF's commitment to open communication, this policy aims to provide an avenue for employees, Board Members, and volunteers to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith. This policy is intended to encourage those listed above and others to report suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviors or practices) without retribution.

## Scope

The whistleblowing policy is intended to cover serious concerns that could have a large impact on GVF, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with Foundation policy, including the Code of Ethics; or
- Otherwise amount to serious improper conduct.

Crimes against person or property, such as assault, rape, burglary, larceny, etc., should immediately be reported to local law enforcement personnel.

## Policies

### *Reprisals*

GVF is committed to preventing reprisals against staff and volunteers who make a disclosure by reporting activity undertaken by its staff or volunteers in connection with the performance of an official GVF activity that may be in violation of state or federal law, or questionable Foundation accounting practices, internal controls, or audit matters.

Global Vitiligo Foundation, and any individual associated with the Foundation will not:

1. Take any retaliatory action against staff or volunteers who have made a disclosure or who have refused to obey an illegal or unethical request or
2. Directly or indirectly use or attempt to use the official authority or influence of their position for the purpose of interfering with the right of staff or volunteers to make a disclosure to GVF leadership.
3. Take any retaliatory action against staff or volunteers for a report that was provided in good faith. Good faith means that the report was not made primarily with malice or to damage another or the Foundation.

Anyone who retaliates against the Whistleblower (who reported an event in good faith) will be subject to discipline, including termination of Board, volunteer, contractor, or employee status.

A Whistleblower who makes a report not in good faith is subject to discipline, including termination of the Board, employee, or other legal means to protect the reputation of the organization, and its constituents, Board and staff.

### *Confidentiality*

Disclosures 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.

The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the Foundation are subject to subpoena.

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

### *Reporting Violations*

1. GVF suggests that staff and volunteers share their questions, concerns, suggestions, or complaints with someone who can address them properly. GVF will appoint an Investigator to address an area of concern.
2. The Whistleblower should promptly report the suspected or actual event to his/her supervisor. The earlier a concern is expressed, the easier it is to take action.
3. If the Whistleblower would be uncomfortable or otherwise reluctant to report to his/her supervisor, then the Whistleblower could report the event to the next highest or another level of management, including to an appropriate Board or committee member.
4. Although the employee or volunteer is not expected to prove the truth of an allegation, they need to demonstrate to the person contacted that there are sufficient grounds for concern.
5. Subject to legal constraints or guidance from counsel the complainant will receive information about the outcome of any investigations.

### *Handling of Reported Violations*

Supervisors, managers, agents, contractors, and/or Board members who receive the reports must promptly act to investigate and/or resolve the issue.

The Board will swiftly appoint an investigator. The investigator can be someone within GVF or an independent, outside party.

GVF will carry insurance coverage to insure an independent/outside party, if they do not or cannot carry insurance. GVF will indemnify the person(s) if their work is in accordance with GVF policies and GVF code of conduct.

### *Investigator*

The Investigator is responsible for investigating and resolving all reported complaints and allegations concerning disclosures and, depending on the nature of the complaint (as set forth below), shall advise the Board of Directors.

The Investigator shall immediately notify the Board of Directors of all reported concerns or complaints concerning disclosures regarding financial wrongdoing, Foundation accounting practices, internal controls, or auditing as well as all other matters. The Investigator may consult with legal counsel and other professionals, as deemed necessary and appropriate.

### *Accounting and Auditing Matters*

The Board of Directors shall address all reported concerns or complaints concerning financial wrongdoing, Foundation accounting practices, internal controls, or auditing. The Investigator shall work with the Board until such matters are resolved.

### *Outcome*

Regardless of who it was reported to, the complainant will be given the opportunity to receive follow-up on their concern in two weeks:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made;
- Telling them whether further investigations will follow, and if not, why not.

If the investigation of a report that was made in good faith and investigated by appointed personnel is not to the Whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or administrative agency.

# Non-Discrimination and Diversity Policy (Adopted 2/21/21)

## Non-Discrimination Policy

It shall be the policy of the Foundation, to provide equal access/ employment/service opportunities to all eligible persons without regard to race, ethnicity, skin color, religious creed, ancestry, union membership, age, sex, sexual orientation, national origin, geography, mental or physical challenges, disability, perceived disability, marital status, personal appearance, veteran status or any other legally protected characteristic. This policy is practiced and is applicable to persons served, volunteers, agents, staff, and to membership on the Board of Directors.

## Diversity & Inclusion Policy

The Foundation commits to:

1. Encourage the interest and participation of women, minorities, and any other underrepresented groups in the Foundation and its events.
2. Encourage the interest and participation of non-medical related people with broad occupational areas of focus within the Foundations scope, human resources, business administration, fund raising, volunteer management and executive management.
3. Provide support and development to medical professionals and support groups, acknowledging and respecting differences in age, family status, sexual orientation, religion, mental and physical abilities, geography, national origin, and occupation.

## Enforcing Diversity & Inclusion Policy

Promoting and respecting diversity and inclusion is a serious matter. As such, the Foundation shall actively enforce its Diversity and inclusion policy. Any member or employee who harasses or discriminates against any other member or is otherwise in breach of this policy will be subject to removal from Foundation activities, including the Board of Directors. Any grievance brought forward by a Board member, volunteer, staff, agent, contractor, or employee shall be reviewed by a committee appointed by the Board.

## Harassment (Adopted 2/21/21)

GVF has adopted a zero-tolerance policy toward discrimination and all forms of unlawful harassment, including but not limited to sexual harassment. This zero-tolerance policy means that no form of unlawful discriminatory or harassing conduct by or towards any employee, member, vendor, or other person in our workplace or jobsites will be tolerated. GVF is committed to enforcing its policy at all levels within the Foundation. Any officer, director, manager, supervisor, or employee who engages in prohibited discrimination or harassment will be subject to discipline, up to and including immediate discharge from employment or removal from leadership for a first offense.

## Scope

This policy applies to and prohibits all forms of illegal harassment and discrimination, not only sexual harassment. Accordingly, GVF **absolutely prohibits** harassment or discrimination based on race, ethnicity, skin color, religious creed, ancestry, union membership, age, sex, sexual orientation, national origin, mental or physical challenges, disability, perceived disability, marital status, personal appearance, veteran status or any other legally protected characteristic.



This policy is practiced and is applicable to persons served, volunteers, agents, contractors directly hired by GVF, staff employment, and to membership on the Board of Directors.

## **Sexual Harassment**

Because confusion often arises concerning the meaning of sexual harassment in particular, it deserves special mention.

Sexual harassment may take many forms, including the following:

- Offensive and unwelcome sexual invitations, whether or not the employee submits to the invitation, and particularly when a spoken or implied quid pro quo for sexual favors is a benefit of employment or continued employment;
- Offensive and unwelcome conduct of a sexual nature, including sexually-graphic spoken comments; offensive comments transmitted by e-mail or another messaging system; offensive or suggestive images or graphics whether physically present in the workplace or accessed over the Internet; or the possession of or use of sexually suggestive objects; and
- Offensive and unwelcome physical contact of a sexual nature, including the touching of another's body; the touching or display of one's own body, or any similar contact.

## **Computer Messaging and Information Systems**

Employees, Board members, agents and contractors are particularly cautioned that the use of e-mail, voice mail, or other electronic messaging systems, or social media, may give rise to liability for harassment. Employees, Board Members, agents, or contractors may not generate, should not receive, and must not forward, any message or graphic that might be taken as offensive based on sex, gender, or other protected characteristic.

Anyone receiving offensive messages over the GVF's computer equipment or through the equipment of an agent or contractor, or receiving other unlawfully offensive messages or graphics over the Foundation's email, messaging or computer equipment, should report those messages to their supervisor or other appropriate manager. Employees are reminded that the GVF's email, messaging programs, computers and the data generated on, stored in, or transmitted to or from a vendors equipment housing GVF's email, messaging or Foundation computers remain the property of the Foundation for all purposes. Should an allegation of harassment occur, GVF retains the right to do a forensic audit and/or investigation of its business related email generated through GVF programs, messaging programs, computers, computer systems, and networks of the involved party to ensure compliance with this requirement.

## **Procedures in Cases of Harassment**

Any Foundation employee, agent, contractor, volunteer or Board member who believes that she or he has been subjected to unlawful harassment of any kind has the responsibility to report the harassment immediately to her or his supervisor. If the person is uncomfortable reporting the harassment to her or his immediate supervisor (whether because the supervisor has committed the harassment, or for any other reason whatsoever), the person should report the harassment to the next higher level of management above the immediate supervisor or, if the person prefers, to the or Chair of the Foundation or Board member.

The Foundation is committed to taking all reasonable steps to prevent harassment and will make every reasonable effort promptly and completely to address and correct any harassment that may occur.

Every report of harassment will be investigated promptly and impartially, with every effort to maintain confidentiality. The complainant and the accused will be informed of the results of the investigation. If the Foundation finds that its policy has been violated, it will take appropriate corrective and remedial action, up to

and including discharge of offending officers, employees, and/or similarly appropriate action towards offending agents, vendors, contractors, or volunteers.

## **Reporting Without Fear of Retaliation**

In accordance with the Reprisal section of the Whistleblower Policy herein, no one will be retaliated against for reporting harassment. This no-retaliation policy applies whether a good faith complaint of harassment is well founded or ultimately determined to be unfounded.

No Foundation officer, director, manager or supervisor is authorized, or permitted, to retaliate or to take any adverse employment action whatsoever against anyone for reporting unlawful harassment, or for opposing any other discriminatory practice in the workplace.

# Committees (Draft)

- Committee chairs, in consultation with the president, should select their own committee members. (BOD Meeting 6/7/21)
- The chair of each subgroup shall preside at all subgroup meetings and shall render a report to the Board as requested for each Board meeting and at each annual meeting of the Foundation. (Moved from bylaws to Administrative regulations 08/09/21)

# Anti-Harassment Policy for Foundation Events

(Adopted 2/21/21)

## Purpose

All GVF events aim to be inclusive to the largest number of contributors, with the most varied and diverse backgrounds possible. As such, we are committed to providing a friendly, safe and welcoming environment for all.

This Anti-Harassment Policy outlines our expectations for all those who participate in Foundation events as well as the consequences for unacceptable behavior.

We expect all participants at Foundation events to create safe and positive experiences for everyone.

“Participant” in this policy refers to anyone present at a Foundation event, including staff, contractors, vendors, exhibitors, venue staff, Board members, volunteers, and all attendees.

## 1. Expected Behavior

**We expect all participants at Foundation events (attendees, Board members, volunteers, vendors, exhibitors, sponsors, agents, and staff) to abide by this Anti-Harassment Policy in all venues at Foundation events, including ancillary events and official and unofficial social gatherings.**

- Exercise consideration and respect in your speech and actions.
- Refrain from demeaning, discriminatory, or harassing behavior and speech.
- Be mindful of your surroundings and of your fellow participants.
- Alert community leaders if you notice a dangerous situation, someone in distress, or violations of this Anti-Harassment Policy, even if they seem inconsequential.

## 2. Unacceptable Behavior

Unacceptable behaviors include:

- Intimidating, harassing, abusive, discriminatory, derogatory, or demeaning speech or actions by any participant at a Foundation event, at all related events and in one-on-one communications carried out in the context of a Foundation event. Foundation event venues may be shared public spaces; please be respectful to all patrons of these locations.

# **Fiscal Policies (Adopted 8/9/21)**

## **Finance and Accounting Responsibilities**

The accounting records of the GVF are reviewed annually by a CPA firm. Once accepted, the report is available to all board of directors.

An annual budget is prepared, along with timely and relevant financial reporting. Key elements to achieving these objectives include:

1. Sound fiscal policies and procedures
2. Sound internal control policies and procedures
3. Timely and accurate financial reports
4. Effective use of information technology

## **Segregation of Duties**

It is the policy of the GVF to ensure an adequate segregation of responsibilities with regard to all aspects of the financial operations of the GVF to include but not limited to cash receipts, bank deposits, bank statement reconciliations, invoice approval, check preparation, check signing, and expense reimbursement approvals. Additionally, the GVF shall consult with an independent CPA firm to study internal controls and recommend improvements in segregation of duties.

## **Comprehensive Policy**

The Finance Council shall submit policy recommendations to the Board of Directors for action. Once a policy has been approved by the Board of Directors, it shall constitute an effective policy. Thereafter, any changes to a policy shall be required to go through the established review and approval process.

All accounting and financial policies contained within this manual are all inclusive and supersede any and all previously adopted accounting and financial policies. Furthermore, any exception to a policy, which must be approved by the Board of Directors, must be clearly documented and shall not in any way make the exception a policy.

## **Fiscal Year**

“The fiscal year of the organization shall be established by the Board of Directors and outlined in the Foundation’s Administrative Regulations” (Section 1.4.1: Fiscal Year).

## **Budget and Annual Review**

### *General Process*

1. The GVF management team shall prepare the budget with Treasurer and finance committee for approval by the Executive Committee.
2. The Executive Committee shall recommend to the Board of Directors, for approval, the annual budget for GVF.
3. All budgets shall be prepared on a zero-based budgeting system with sufficient detail to identify revenue and expenditures by program and project in accordance with the GVF chart of accounts.
4. The budget only shall contain income and expenses for projects, programs, and activities that are well defined and planned, and for which it is reasonable to project, with a relatively high degree of accuracy, the related income and expense.

### *Budget Amendments*

From time to time, the Executive Committee may amend the annual budget of the GVF. This shall require approval from the Board of Directors.

### *Financial Statement Presentation and Distribution*

It is the policy of the GVF to prepare and distribute quarterly financial statements using the accrued method that shall include the Balance Sheet and Profit and Loss Statement.

1. These statements shall be prepared as soon as possible at the end of each quarter.
2. The statements shall be distributed electronically quarterly.
3. In addition, the review of the statements shall appear on all agendas of the Executive Committee, Finance Committee, and Board of Directors.

### *Yearly Review*

It is the policy of the GVF to ensure that its financials are reviewed, on an annual basis, by an independent certified public accounting firm, selected by the Board of Directors. Note: In the State of Illinois, a certified audit is required if gross contributions exceed \$300,000.

1. GVF management team shall serve as the conduit between the Board and the CPA firm.
2. The audit specifications shall include a management letter to the Board of Directors regarding internal financial operations and controls and recommendations for improvement, where applicable.
3. The performance of the CPA firm shall be evaluated by the Treasurer in conjunction with the Finance Committee.
4. The Finance Committee shall review the performance of the CPA firm managing the Foundation’s review annually, or sooner if the situation warrants. If applicable, an RFP shall be developed and distributed for the sole intent of replacing the CPA firm. Replacing the CPA firm would require a vote of the full board.

## **GVF REVIEW PROCESS FOR IRS FORM 990**

### **Background**

The Foundation uses IRS Form 990 to file taxes. The Form 990 provides the public with financial information about a given organization, and is often the only source of such information. It is also used by government agencies to prevent organizations from abusing their tax-exempt status. Under “Section B Policies” of the form, the following question is listed under 11a: “Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?”

### **Process**

1. The Boards will designate the Treasurer of the Foundation to review the completed tax forms prior to filing.
2. After review and approval by the Treasurer and prior to filing, forms will be emailed to the Board. Board member will then have a period of 10 days to review and provide feedback to the Treasurer and accountant.
3. After the 10 days expire, the forms will be submitted to the IRS as is generally done.

## **Accounts Payable**

### *General Policies*

1. Unused checks are pre-numbered, stored under lock and key, and requested formally.
2. The signing of blank checks is prohibited.
3. Signed checks that have not been mailed or distributed shall be stored securely by the treasurer or GVF management team.
4. Unused check supplies will be safeguarded at the GVF HQ. The key shall be maintained by the bookkeeper.
5. GVF bookkeeping staff shall process invoices and print checks for treasurer review.
6. GVF bookkeeping staff shall assemble checks, envelopes and remittance copies and mail/ship to the GVF treasurer or other appointed GVF officer for review, signature, and mailing.

### *Payment Timeframe*

It is the policy of the GVF to process and send check disbursements within the following timeframe:

1. Vendors: within terms as stated on the vendor invoice. The term “upon receipt” shall mean within 20 business days of receipt of the invoice.
2. Speakers, member, and staff reimbursement requests: within 20 business days of receipt of the invoice.
3. Early payment discounts shall be taken if they result in a benefit and recorded as a net expense.

### *Payables Process*

1. The GVF’s mail is all received at the GVF headquarters facility.
2. A staff member (not the bookkeeper), opens and separates all mail.
3. Invoices received by mail are scanned and emailed to the bookkeeper and placed in a “to be paid” folder.
4. Invoices received by email are forwarded to the bookkeeper. The bookkeeper prints out the invoice and places in the “to be paid” folder.

5. All bills submitted to GVF Headquarters are paid via paper check in the next “paykit” as described below.
6. Desmond & Ahern performs the following on a quarterly basis:
  - The bank account(s) is/are reconciled to the accounting ledger QuickBooks, and Desmond & Ahern receives a duplicate copy of the bank statement directly.
  - Checks written during the month following the period being closed are reviewed for correct accounts payable cutoff.

### *Paykit (Check Disbursement)*

Because of the need for strong internal controls and segregation of duties, these policies concerning check disbursements shall always be followed:

On a monthly basis, the “paykit” and paper checks are prepared as follows:

1. The bookkeeper(s) codes invoices to general ledger accounts and class codes (coding written on the original invoice) and then enters them into Quickbooks.
2. Checks are printed out of QuickBooks. Check vouchers are stapled to original invoices.
3. The original invoice is stamped as “paid” and the two are filed in check number order in the A/P files maintained at GVF HQ by the GVF Management team.
4. A “paykit” consisting of the checks and mailing envelopes for all checks are sent to the GVF treasurer for signature and mailing.
5. Copies of invoices are sent as a scanned PDF to the treasurer as backup for the checks.
6. After the treasurer reviews the documentation and signs the check they shall place the invoice and check in the proper enclosed envelope and mail at their earliest convenience. (Checks or invoices may be held as needed based on the GVF management teams request).
7. From time to time the treasurer may be asked to mail the check(s) back to the HQ for the GVF management team to distribute.

### **Cash Receipts - Checks**

1. The GVF’s mail is all received at the GVF HQ.
2. A staff member, not the bookkeeper, opens and separates all mail.

### *Deposit Process*

1. Staff creates a deposit slip
  - a. Date added to top of deposit slip.
  - b. Check numbers are added to the deposit slip
  - c. Total amount of all checks is added to the slip
  - d. Total number of items is added to the slip
  - e. Checks are endorsed by stamping them
    - i. Global Vitiligo Foundation  
Acct Number: xx-xxxx...

### For Deposit Only

2. The deposit slip and checks are scanned and sent to the bookkeeper
  - a. Scan deposit slip
  - b. Scan all checks, one per page
  - c. Save Scanned Files As: [Client]\_[Deposit type]\_Deposit\_Date
  - d. Electronic files are uploaded to the cloud file management system
  - e. The bookkeeper is emailed or IMed and told of the file(s).
    - i. The bookkeeper files the information according to the established filing system.
3. Staff mails the deposit slip and checks to the bank on the day they are received.
  - a. Chase Bank  
575 S. Randall Road  
St. Charles, IL 60174
4. The bookkeeper prints the deposit documents and notes the account and class coding on the documentation.
  - a. For unusual items (sponsorship, merchandise, etc.) the coding is verified with GVF staff.
5. The bookkeeper enters deposits into QuickBooks via journal entry.
  - a. Sponsorship revenue is entered via the “make deposit” function to properly relieve the accounts receivable.
  - b. The entry is dated using the deposit date with a journal entry number beginning with “CK” followed by the date.
  - c. A general journal entry report is printed.
6. Cash receipts for registration fees are entered into Registration 123.
  - a. A deposit report is generated from the system.
7. The general journal entry report, copy of deposit slip, check copies and deposit report from Registration 123 are stapled together and filed in date order.
8. Desmond and Ahern performs the following on a quarterly basis:
  - a. The bank account is reconciled to the accounting ledger QuickBooks and Desmond & Ahern receives a duplicate copy of the bank statement directly.

### Cash Receipts – Credit Cards

1. Credit card receipts can be received via phone, email, fax, mail or online thru the registration software.
2. The GVF’s mail is received at the GVF headquarters.
  - a. A staff member, not the bookkeeper, opens and separates all mail.
3. Registrations
  - a. Registrations received through the online registration system are automatically handled through the credit card merchant.



- b. Registration information received via phone, email or fax
  - c. The staff go directly to the registration software and enter the credit card information into the system which processes the credit card through the credit card merchant.
  - d. The date when the information is entered into Registration 123 is stamped on the forms if it is received by mail. A deposit report is generated from the system.
  - e. The general journal entry report and the deposit report from Registration 123 are stapled together and filed in date order within each project (e.g. WVD, VIS, etc.). Credit card merchant reports are filed separately in date order.
4. Credit card received for payment that is not an event registration
- a. A staff member processes the transaction through the credit card merchant.
  - b. Once the credit card is approved, a paid date is stamped on either the form received via mail or the e-mail notification.
  - c. A credit card merchant Transaction Summary Report and Customized Activity Reports are printed
5. QuickBooks Journal Entries
- a. At the beginning of each month the bookkeeper prints both a credit card merchant and registration software report for credit card charges for the prior month.
  - b. The bookkeeper enters deposits into QuickBooks via journal entry with the exception of sponsorship revenue.
    - i. Sponsorship revenue is entered via the “make deposit” function to properly relieve the accounts receivable.
    - ii. The entry is dated using the deposit date with a journal entry number beginning with the form of payment (ie CK, CC, ACH, WIRE) followed by the date.
  - c. A general journal entry report is printed.
6. Cash receipts for registration fees are entered into Registration 123.
- a. The general journal entry report and the deposit report from Registration 123 are stapled together and filed in date order within each project (e.g. WVD, VIS, etc.). Credit card merchant reports are filed separately in date order.
7. Desmond and Ahern performs the following on a quarterly basis:
- a. The bank account is reconciled to the accounting ledger QuickBooks and Desmond & Ahern receives a duplicate copy of the bank statement directly.

## Cash Receipts – Wire Transfers

- 1. Wire transfer receipts are received into the GVF Checking account at Chase Bank.
- 2. The bookkeeper and accountant are made aware of expected wire transfers. Upon reviewing bank activity for any wires received, the bookkeeper enters deposits into QuickBooks via journal entry.
- 3. Desmond and Ahern performs the following on a quarterly basis
  - a. The bank account is reconciled to the accounting ledger QuickBooks and Desmond & Ahern receives a duplicate copy of the bank statement directly.

## Refunds

1. Refunds are issued on an as-needed basis
  - a. Documentation is collected as evidence for over payment or reason for refund. When needed, additional staff approval is solicited.
  - b. Upon receiving approval, GVF staff processes the refunds and prints out a record of the transaction for the files.
2. In regards to meeting registrations, refund requests must be submitted in writing prior to a predetermined cutoff date and are subject to a \$100 administrative fee.
3. Refund requests not meeting the criteria in #2 must be approved by a staff member not handling the refund.

### *Check Refunds*

1. Refund checks are processed with routine cash disbursements.

### *Credit Card Refunds*

1. Credit card refunds are processed with daily credit card batches as negative amounts after receiving the approval from a staff member familiar with the event refund policies.
2. If there are no daily credit card batches, the refund is treated separately.

## Duties of the Staff, Treasurer, and Finance Committee

### *Quarterly and Year End Reports*

1. The primary staff or their designee receives the draft quarterly financial statement package (Excel) from the accounting firm.
  - a. Draft financials include
    - i. Statement of Financial Position
    - ii. Summary of Activities
    - iii. Statement of Activities
    - iv. Statement of Cash Flows
    - v. Summary of GVF Investments Activity
    - vi. General Ledger Report
    - vii. A report from the accountant highlighting various activity for the month.
  - b. Staff reviews the draft and provides any recodes or corrections to the accountant, and/or questions the accountant for clarification on any data.
2. After receiving a final monthly statement, the staff forwards the monthly financial statement package to the Treasurer and Finance Committee with copy to the accountant.
3. The Treasurer and Finance Committee review the monthly financial package and will email or call the staff if there are any questions, concerns, or items to discuss in more detail. Both the accountant and the staff are readily available to speak with the Treasurer separately or together.
4. After the Treasurer and Finance Committee review and approve the quarterly reports the staff will forward the quarterly reports to the Executive Committee for their review and information.
5. After the Treasurer and Finance Committee review and approve the quarterly reports the staff will add the quarterly reports to the BOD website and the next board meeting agenda as a consent agenda item.
6. On an annual basis the Finance Committee reviews the final year-end statements and the report from the accountant and provides any comments or concerns in a report to the Board.

### *Duty of the Finance Committee*

The Finance Committee provides a safe haven for whistle blowers, being an outlet for those with concerns, as well as working with the outside auditors.

The other duties of the Finance Committee are outlined in the Finance Committee Charter which is approved by the board of directors.

## Credit & Debit Cards

A credit/debit card provides GVF with the ability to effectively and efficiently make purchases in relation to the Board of Directors approved budget.

### *Guidelines*

1. The Board of Directors will approve the issuance of all GVF credit cards.
2. Credit/debit cards will be issued in the name of the employee or board officer.
3. Cards are limited to the Executive Committee and to staff who travel regularly for their jobs, purchase large volumes of goods and services for the organization's use or otherwise incur regular business expenses of a kind appropriately paid by credit card.
4. Individual staff should acquire written approval from a supervisor prior to obtaining a credit/debit card.
5. Prohibited uses.
  - a. Cash advances, bank checks, traveler's checks and electronic cash transfers.
6. The card will have a credit limit of \$3,000 or in the case of a debit card a maximum daily withdrawal of \$3,000.
7. The credit/debit card may not be used for personal expenses. The card may be used only for the purchase of goods or services for official business of the Foundation.
8. All purchases will be within current budget line-item amounts.
9. The person issued the card is responsible for its protection and custody and shall immediately notify the credit card company and Board President and Treasurer if it is lost or stolen.
10. The person issued the card must immediately surrender the card to the current Board President or Treasurer when affiliation with the Foundation has ended.
11. The person using a credit/debit card for purchases that cannot be substantiated as a necessary purchase for official business will be subject to disciplinary action up to and including termination of employment and, where appropriate, criminal prosecution.
12. Reimbursement for returns of goods or services must be credited directly to the card account. The card holder should receive no cash or refunds directly.
13. Unauthorized credit card purchases and charges without appropriate documentation are the responsibility of employees, including any related late fees or interest.

### *Report Requirements*

1. Credit card statements, along with receipts for all items to be paid by the Foundation, will be reconciled on a monthly basis by the bookkeeper. Receipts must show the date, purpose, and name(s) for which the expense was incurred.
2. Monthly credit card statements will be reviewed at least quarterly by the Treasurer for accuracy.
3. At which time GVF has a credit card the Finance Committee will annually review the integrity of the credit card statements.
4. Cardholders must provide documentation —the original itemized receipt — to support all charges.

- a. For meal purchases, cardholders must provide the names of everyone in attendance and a description of the meal's business purpose to comply with IRS regulations.
5. Receipts and documentation must be submitted to the bookkeeper within 2 weeks of a charge to the card, sooner is preferred. Each item must include the appropriate coding and description.
6. Supervisors should indicate their review and approval of the charges by email to the bookkeeper and accountant.

## Voided Checks

Checks are voided for many reasons, such as errors made while preparing a check, duplicate payments made to vendors, stop payments issued on lost checks, etc.

1. It is the policy of the GVF to maintain a record of all voided checks, regardless of reason.
2. Properly documenting and storing voided checks shall be the responsibility of the GVF management team.
3. All voided checks shall be available to the CPA firm for the purposes of reconciling monthly financials and for the annual review.

### *Process*

1. If voided checks are physically available, the word "VOID" will be written across the check and signature line. A line will also be drawn across the signature line. The check will then be filed appropriately with the other voided checks.
2. The check will be marked "VOID" in QuickBooks.
3. The voucher part of the check will have the word "VOID" written on it and stapled to a plain piece of paper. The voucher and paper will then be filed appropriately with the other voucher documents.
4. If a new check is being issued to replace the voided check the staff will write on the voucher the new check number that is replacing the voided check.

## Copies of Bank Statements

The following steps are followed when bank statements are mailed to GVF HQ.

1. The originals are filed in the GVF binder as they are received.
  - a. 3-hole punch the bank statements
2. File by date on statement not by date received

## Check Signing Authority

Proper segregation of duties is a must to ensure adequate internal controls for check preparation.

1. The following three rules govern the selection of individuals to sign checks:
  - a. Individuals who prepare checks cannot sign checks.
  - b. Individuals who reconcile bank statements cannot sign checks.
  - c.
2. It is the policy of the GVF to give check-signing authority to the following positions:
  - a. Executive Director or board designated staff
  - b. Treasurer
  - c. President
3. Checks shall be signed according to the following Board-approved limits:

### *Expenditure Approvals*

#### Non-Budgeted Expenses:

Non-budgeted expenses include costs that are not included in the budget approved by the Board of Directors. This does not apply to budgeted items that have a negative variance. Up to \$2,500

\$2,501 to \$5,000

\$5,001 - \$25,000

\$25,001 and above

Executive Staff

Treasurer AND President

Executive Committee\*

\*The EC shall make no financial decisions between meetings that is greater than the imposed limit of \$25K.

Board Approval

## Bank Reconciliations

In the interest of proper, internal controls:

1. The bank statement shall be made available through the banks online portal to the bookkeeper and the CPA firm.
2. Bank reconciliations shall be conducted on a monthly basis by the CPA firm.
3. Voided checks shall be documented and accounted for properly. (See Voided Checks Policy, above.)

## *Banking Provisions*

At which times as the primary checking, savings or money market account consistently exceeds the limits of the contracted financial institution's FDIC insurance or private depositor's insurance, the Treasurer shall have the authority to open an additional account at a different bank in the name of the Foundation in accordance with best financial practices or as specifically outlined in this document.

### *Process for Opening a New Bank Account*

1. The Treasurer shall gather a list of no fewer than three banks with national footprints for review and discussion with the Executive Committee.
2. The Executive Committee must approve a bank with a national footprint.
3. The Treasurer will take a copy of the following documents to the approved bank branch.
  - a. GVF Articles of Incorporation
  - b. Tax Employer Identification Number (EIN) documentation
  - c. Current GVF bylaws
  - d. Current officer list
4. The Treasurer shall collect the necessary documentation from the bank to collect signatures from the appropriate people given check writing authority according to the GVF policies.
5. The Treasurer shall request a check from the GVF management team for deposit in the new account.
6. Completed paperwork will be mailed to the GVF management team at the GVF HQ for proper filing.

## **Reserves Policies (Adopted 02/21/21)**

### *Purpose*

The policies discussed herein address various reserves related policies. These policies are designed to enhance financial accountability and transparency, eliminate misunderstandings, and protect the assets and viability of the GVF. It is the responsibility of the GVF Board of Directors, Finance Committee, and GVF management team to ensure sound accounting practices and internal controls.

While every effort is made to keep these policies up-to-date, all items referenced herein are subject to modification, amendment, or deletion. The Finance Committee shall review these regulations at least annually and make recommendations to the Board of Directors as necessary, regarding amendments, deletions, and additions.

### **Definition of Reserves**

Reserves are defined as the accumulated net surpluses of the Foundation, i.e., the unrestricted net assets as reported on the Statement of Financial Position. The primary purpose of the reserve is to ensure that the Foundation has adequate funds available in the event of an unanticipated catastrophic event or business situation that reduces reserves and threatens the financial viability of the Foundation. A secondary purpose of the reserve is to support special projects in the event a single or multiple strategic initiatives should surface outside of the annual budgeting process. This means that should a strategic initiative surface during the course of the year, a Board member may make a motion to the full Board of Directors to fund such an initiative. An initiative is defined as a chance for the Foundation to invest in an action that will benefit those the Foundation works to support.

## *Policies*

1. It is the policy of the GVF to maintain a reserve equal to 12 months of GVF's annual unrestricted operating expenses.
2. Sixty-five percent of the 12-month reserve fund must be maintained in cash instruments such as money-market funds, short-term U.S. Treasury Bills, or certificates of deposit, timed to mature throughout the year.
3. The remaining 35 percent may be invested by an equally balanced formula in equities and fixed income mutual funds.
4. Investment in any individual stocks or bonds would establish a much greater risk margin and are off limits.
5. Until the reserve is met, the expense budget shall be built to include a 2 – 5 percent contribution of total revenues to reserves.

## *Potential Use of Reserves*

1. To infuse funds for maintaining operations during times of financial or other stress, given a solid plan of action;
2. To be used as venture capital or seed money for new programs and services necessary for organization growth and for appropriate multi-year programs and services, to be repaid to the reserve fund, regardless of program success, based on a payment plan approved by the Board of Directors;
3. To fund necessary multi-year research, such as needs assessments, market research, or other research with multi-year benefit that cannot be funded within one fiscal year;
4. To fund infrastructure requirements that cross several years in service or use and therefore shall not be charged to the yearly operating budget, such as technology with multi-year impact.

# **Travel – Volunteers, Speakers, and GVF Management (Draft)**

The GVF recognizes volunteers give generously of their time and spend time away from their practices/groups to participate in GVF events. It is important to GVF that the travel policy be fair, consistent, and easily understandable. In addition, it must provide for prompt and accurate reimbursement of expenses incurred. Finally, it must fulfill certain obligations required by the Internal Revenue Service and also adhere to principles of prudent management.

- Board members are not eligible for reimbursement for travel to the Annual Conference. This is the case even if a member is scheduled to attend a Board, Council, Committee, or Task Force meeting during the course of the Annual Scientific Symposium at the AAD.
- Exceptions shall be communicated prior to the event by Executive Staff, following approval by the Board of Directors. Exceptions to this rule would include acting as an appointed GVF representative at other approved meetings as approved by the Executive Committee.
- Volunteers and speakers must have expenses pre-approved. They shall not make reservations until a formal meeting invitation is sent by GVF management. If arrangements are made prior to the invitation, all expenses related to changing travel plans are the responsibility of the individual.
- GVF will not reimburse a person cancelling hotels, flights, etc. because of personal reasons. Change fees will be the responsibility of the volunteer or speaker.



## Domestic Air Travel

- Travelers are strongly encouraged to use a discount website to book airfare for GVF business, such as [www.KAYAK.com](http://www.KAYAK.com), [www.PriceLine.com](http://www.PriceLine.com), or [www.Expedia.com](http://www.Expedia.com), among others. In so doing, travel costs can be kept to a minimum, but travelers retain any reward miles that may apply.
- Round-trip travel shall be booked on one airline whenever possible (the same airline going and returning). If the ticket exceeds \$550, traveler must have written approval from the Executive Committee prior to booking the flight or the flight may not be reimbursed.
- Discounted non-refundable and non-transferrable coach class tickets for scheduled meetings shall be purchased at least 30 days prior to travel, as this shall generally yield the lowest fare available. Tickets shall be purchased online whenever possible to reduce expenses.
- Reimbursement for coach class shall be limited to the 30-day advance rate.
- GVF shall reimburse for the additional fees charged by the airlines for checked bags up to a one bag maximum. Overweight baggage fees shall not be reimbursed. Flight changes shall be reimbursed up to \$150 per round trip, with advance written approval from the Executive Committee.
- Use of a private airplane shall not be reimbursable.

## Upgrades, Early Boarding, and Extra Miles

- Upgrade, early boarding, and extra mile purchases are not reimbursable, including upgrades to Economy Plus.

## Hotel/Lodging

- Lodging accommodations shall be made at mid-price hotels, such as Starwood, Hilton, Marriott, or Hyatt properties. GVF shall reimburse lodging expenses up to \$250 per day including all taxes, except for hotel stays in New York, Washington D.C., and San Francisco, which are reimbursable at a maximum of \$350 per day including all taxes. Exceptions to this specific policy must be pre-approved prior to making arrangements. It must be pre-approved by the Executive Committee or full board.

## Meals

- GVF shall reimburse individuals for meals in conjunction with official GVF business at a maximum rate of \$100 per day, excluding those meals provided by GVF. GVF shall not reimburse for meals taken in lieu of GVF-provided or sponsored meals, or for meals after travel has concluded (i.e., after return flight).

## Other Travel Expenses

- GVF shall reimburse individuals for usual and customary miscellaneous expenses related to travel in conjunction with GVF business.
- Allowable expenses in this category include:
  - Ground transportation to and from airports.
  - \$20 per day per diem (prorated on travel days) for other travel expenses. Meals are excluded from the per diem
- Master accounts at hotels shall only cover the room and tax. Any other incidental expenses shall be paid by the traveler and claimed on the expense voucher, if appropriate.

- Personal expenses are not reimbursable. Examples of personal expenses include, but are not limited to, child care, pet care, entertainment, laundry, and toiletry purchases.

## Automobile Travel

GVF shall reimburse individuals traveling in conjunction with GVF business via personal automobile at the published US Government Internal Revenue Service rate per mile. If a personal vehicle is used in lieu of airline travel, mileage reimbursement may not exceed the cost of the commercial 30-day advance coach airfare. Automobile rental for travel in conjunction with GVF business will not be reimbursed unless the cost, plus automobile rental is less than the cost of a direct flight, and without prior written approval from the Executive Director. Hotel shuttle vans and taxis are the preferred mode of ground travel.

## Special Rules Regarding Travel

### *Add-on personal travel*

Add-on or personal travel is defined as travel either before or after GVF meetings that is scheduled at the sole discretion of the traveler. All expenses incurred with add-on travel are the responsibility of the traveler. This includes airfare for stop-overs.

### *Expense reporting/receipts*

Requests for reimbursement must be submitted on an GVF Expense Voucher Form. All charges except tips and tolls require a receipt supporting the expense. Any amounts greater than \$25 without proof of purchase shall be reimbursed at the \$25 maximum, per GVF policy. As required under IRS guidelines receipts for meals shall be detailed showing individual food or beverage items. Hotel receipts shall include detailed room folios.

Expense reports (with attached receipts documenting all costs) are due to the GVF office within 30 days of the completed travel. This ensures timely reimbursement and accurate record keeping. Reimbursement checks will be issued in the next scheduled GVF paykit (Typically within the first 10 days of the month).

### *Exceptions*

Exceptions to any travel reimbursement policy must be requested and approved in advance by the Chair, Treasurer, or Executive Staff, unless such reimbursement pertains to the Chair, in which case the request must be approved by the Treasurer. All exceptions are to be brought before the Executive Council or Board of Directors for ratification.

**NOTE: Expenses not properly documented shall not be reimbursed.**

# Expense Reimbursement – Volunteers and GVF Management (Draft)

This policy describes the process that is designed to ensure that personal monies spent on GVF affairs are in accordance with these guidelines, and all substantiating documentation is attached.

Eligibility: Reimbursement is strictly limited to:

1. members of the Board of Directors
2. members of a Council, Committee, or Task Force
3. other members of GVF representing the Foundation, with approval of the Board of Directors

4. speakers for educational sessions
5. GVF management

The Executive Staff must approve, in advance, all travel and speaking engagements of the GVF management team. By coordinating all such events, the Executive Staff can ensure the appropriate staffing levels and the most effective use of personnel to support GVF programs, goals, and objectives.

Volunteers and GVF management are encouraged to be conservative when traveling on GVF business. This includes booking flights for early discounts and other cost-saving measures. While the range of expenditures shall understandably vary with geographic locations, choices for lodging, meals, and other expenses shall be reasonable and not extravagant.

Volunteers and GVF management traveling on GVF business shall be reimbursed for the cost of transportation, meals, lodging, and incidental expenses within specific policy limitations, found in the Travel Policy.

Requests for reimbursement must be submitted on a GVF Expense Voucher Form. All charges except tips and tolls require a receipt supporting the expense. Any amounts greater than \$25 without proof of purchase shall be reimbursed at the \$25 IRS maximum, and at the discretion of the Treasurer.

GVF management is responsible for reviewing, account coding, and approving expense reports submitted by volunteer leadership. If an expense claimed by a member is excessive, it shall be brought to the attention of the Executive Committee or Executive Staff. If either of them agrees, the information shall be shared with the Treasurer. If they, too, deem the expense excessive, the Treasurer shall communicate with the individual.

If the reimbursement request requires adjustment, GVF management shall research the change and make the appropriate corrections prior to approving the expense report. GVF management shall prepare a letter to the submitter of the expense report explaining any changes in the reimbursement. This letter shall be sent under separate cover and a copy shall be retained to attach to the expense report.

The GVF management team will use these policies as a guideline, but ultimately will be reimbursed based on the management agreement between GVF and the management company.

Expense reports must be submitted within 30 days of incurring the expense.

## Privacy Policy (Adopted 2/21/21)

### Purpose

The Global Vitiligo Foundation (GVF) has created this privacy policy in order to demonstrate our commitment to our members' privacy and protection of personal information that we collect and process. The following discloses our information gathering and dissemination practices. Unless the context indicates otherwise, the terms **"you"** and **"your"** refer to both you individually and any entity on whose behalf you are accessing our Website.

Please read the following document carefully. Questions or concerns regarding these statements can be directed via email: [info@globalvitiligofoundation.org](mailto:info@globalvitiligofoundation.org).

This privacy policy applies to information we collect (our "Collection Places"):

- On this Website (including its integrated third party platforms);
- On other platforms we use to facilitate our management of the services we provide to you (e.g. conference registration sites); and

- In email, text, other electronic messages or by telephone or other communications between you and us and between you and other constituents through the Website.

If you have questions or concerns regarding this policy, we welcome you to contact us at: [info@globalvitaligofoundation.org](mailto:info@globalvitaligofoundation.org).

### *1. Acknowledgement of this Privacy Statement*

Your use of any of our Collection Places signifies that you have read and understand all of the terms of this privacy policy.

### *2. Personal Information You Provide Voluntarily*

We collect personal information at our Collection Places that include, but is not limited to, name, telephone number, email address, employer, professional title, date of birth, home or business and mailing address, gender, details regarding your entity and business, your job title, username and password, photographs, and education.

The personal information you are asked to provide (including whether its provision is mandatory or not) is needed so that we may facilitate your access, purchase, use and/or participation in our service offerings, such as (collectively “Services”):

- Membership;
- Conferences & Events;
- Educational programs;
- Online forums;
- Certification/accreditation activities;
- Volunteer opportunities;
- Products for sale;
- Surveys; and
- Any other services and products that are updates or extensions to our Services or relate to other benefits.

If you choose not to provide us with your personal information, you may not be able to enjoy certain components of our Services.

Additionally, we will also collect personal information when:

- You request us to contact you via mail, e-mail, or telephone to provide information, updates, or promotions about our Services;
- We enter into agreements for affiliated partnerships (e.g., exhibitors, sponsors, advertisers).

We will provide you with the choice and means for limiting the use and disclosure of your personal information before we use or disclose the information for a purpose that is materially different than the purpose described below.

At other times, we may collect information that cannot be used to identify you. For example, we may aggregate non-personal information about you and other customers who visit our Websites. Aggregated information will not contain any information that can be linked directly back to you.

For those Website users located outside the United States including the European Economic Area, we advise you that your information may at times be accessible by individuals who are located worldwide or other geopolitical regions which have not been determined to provide the same level of data protection as in your country, province, territory or geopolitical region. By providing us with your personal information, you are consenting to our use of it in accordance with this privacy policy, including the transfer of your information across international boundaries to jurisdictions anywhere in the world as permitted by local law.

### *3. Personal Information We Collect Automatically*

In addition to the Collection Places, we may use any number of tools to collect information about you, your computer access points, and the web browser that you use to connect to our Website. For example, cookies are tiny text files that

we place on your computer's hard drive when you visit our Website. We may use cookies to personalize your interactions with our Websites. You do not have to accept our cookies and you may set your browser to restrict their use and you may delete them after they have been placed on your hard drive. If you do not accept or delete our cookies, some areas of our Website may take more time to work or may not function properly.

Under the laws of various EU countries, cookies may be served, as long as individuals have provided their consent, having been given clear and comprehensive information, in particular about the purposes for which their personal data will be processed. In at least the above-referenced countries, effective consent may be provided by using browser settings, as long as you take positive action. Before using our Website, you are advised to check your current browser settings to ensure that the settings reflect your consent for us to place cookies on your devices.

We may also collect additional information from your web browser each time you visit our Website. We may collect information about the pages that you visit and the time spent on each web page or area of the Website, the promotions or advertisements that you click on, and other actions that you take while using our Website. This information may include your Internet Protocol ("IP") address, the type of browser, the time that your browser was used to access our Website, and the referring website's address. We may also use tools such as Google Analytics.

We may also collect information that cannot be used to identify you. For example, we may aggregate non-personal information about you and other individuals who visit our Website. Aggregated information will not contain any information that can be linked directly back to you.

Our Service Providers (defined below) may also use other standard web-based technologies to analyze your movements while accessing our Websites. The technologies include web "beacons," "pixel tags," and "clear gifs." These technologies help us ascertain the effectiveness of our product and service campaigns and marketing programs, allow us to customize the services offered on or through our Website, and help determine the best use for Website content, and product and service offerings. Some of this information, including the IP address, may be stored on our Internet service provider's server logs, and may be available for extended periods of time.

#### *4. Choice*

We will offer you the opportunity to choose (opt out) whether your personal information is: (a) to be disclosed to a third party and that third party intends to use the personal information for a purpose that is materially different from the purpose for which the personal information was originally collected; or (b) We intend the personal information to be used for a purpose other than the purpose for which it was originally collected or subsequently authorized by you.

#### *5. Our Use of Your Personal Information*

The Global Vitiligo Foundation may use your personal information to:

- Provide information about our Services and affiliate partnerships;
- Fulfill your member benefits;
- Facilitate your attendance/participation at our conferences and events (both in person and virtual);
- Track your attendance at conferences and trade shows (including exhibitor spaces);
- Prepare invoices and process payments;
- Respond to any of your questions or requests or other communications you send to us;
- Carry out our obligations and enforce our rights arising from any contract entered between you and us;
- Fulfill any other purpose for which you provide information to us;
- Present our Website effectively to you; or
- Perform any other legitimate purpose reasonably consistent with your membership or affiliated partnership.

Additional uses of your non-personal and personal information will allow us to tailor our Services specific to your needs, to help organize and manage our relationship with you or your business, to conduct business, to provide you with support, and to perform functions that are described to you at the time of collection.

In general, we will use the personal information we collect from you only for the purposes described in this privacy policy or for purposes that we explain to you at the time we collect your personal information. However, we may also use your personal information for other purposes that are not incompatible with the purposes we have disclosed to you (such as

archiving purposes in the public interest, research purposes, or statistical purposes) if and where this is permitted by applicable data protection laws.

## *6. Our Disclosure of Your Personal Information to Third Parties*

We may share your personal information with the following categories of recipients:

- **Third party service providers** (“Service Providers”) who provide (without limitation) administrative/operational services; data processing; membership services; marketing & communication services; meeting management services; website hosting services; membership database services; credit card processing; conference registration; conference mobile applications; ; conference/event hotels and venues; or who otherwise process personal information for purposes that are described in this privacy policy or notified to you when we collect your personal information;
- **Other GVF constituents** may receive certain items of your personal information as part of a membership directory or through collaboration portals. In addition, if you sign up to attend a meeting or other GVF-sponsored event, all other GVF members who sign up for the event will be notified of your intended attendance at the event and may be given your full name, address, company name, and email address. We are not responsible for other members use or misuse of your personal information; and
- **Affiliated partners**, such as exhibitors, sponsors and advertisers, may receive membership lists or event attendance lists that include your full name, address, company name, and email address. We are similarly not responsible for the use or misuse of your personal information by our affiliated partners.

We may also disclose your personal information as is necessary to: (a) comply with a subpoena or court order; (b) cooperate with law enforcement or other government agencies; (c) establish or exercise our legal rights; (d) protect the property or safety of our company and employees, contractors, vendors, suppliers, and customers; (e) defend against legal claims; (f) help with internal and external investigations; or (g) as otherwise required by law or permitted by law. We may disclose your information in connection with the sale or merger of the GVF or any transaction that involves the sale or assignment of some or all of our assets.

## *7. Data Storage and Security*

We make reasonable efforts to ensure that our Service Providers have implemented physical, electronic, and procedural security measures to assist with safeguarding your personal information, and to help protect against unauthorized access and disclosure. Notwithstanding our efforts, the Internet has inherent security risks. We cannot promise, and you should not expect, that your personal information, personal searches, and other communications will always remain secure. You should take care with regard to how you handle and disclose your personal information or any username or password that you are required to use to access all of our Collection Places.

We will not keep your personal information longer than necessary for the purpose for which it was collected. We will securely destroy or erase personal information from our systems when it is no longer required to accomplish the purpose for which it was collected. We also will endeavor to ensure the deletion and destruction of personal information stored and maintained by third parties. We may, however, retain some personal information in order to comply with applicable laws, regulations, rules and court orders.

## *8. Children and Data Collection*

Our Website content is not directed toward children who are under the age of 16. We do not knowingly collect personal information from children. If we or our Service Providers become aware that a child has provided us with personal information without parental consent, that information will be deleted from our databases. If you have questions about personal information that may have been submitted by a child, please email us at [info@globalvitaligofoundation.org](mailto:info@globalvitaligofoundation.org).

## *9. How You May Access and Change the Information that the GVF Collects*

The first time that you provide us with registration information through our Website, you may be offered the opportunity to subscribe to and receive additional information about our products and services. Each commercial e-mail that we send

to you will offer you the opportunity to opt-out of continuing to receive such messages. We may take up to 10 business days to process your opt-out requests. In some instances, we may have already shared your information with one of our authorized third parties before you changed your information preferences, and you may briefly continue to receive e-mail even after you have opted out. FTC e-mail compliance guidance allows us to send you transactional and relationship e-mail without offering you the opportunity to opt-out of receiving those types of e-mail.

For those Website users located in the European Union, we are required by law to advise you that your personal information may, at times, be accessible by individuals who are located worldwide including in countries that the European Commission has not determined provide the same level of data protection as in your country. By providing us with your personal information, you are consenting to our use of it in accordance with our privacy policy, including the transfer of your personal information across international boundaries to jurisdictions anywhere in the world as permitted by local law, including, without limitation the United States.

In some cases, the United States may not be deemed to have data privacy laws that afford an equal level of protection for your personal information as those laws legislated at the direction of the European Union, however, please be assured that we will continue to adhere to the principles stated in this privacy policy and in applicable laws in connection with any personal information. We will endeavor to preserve the integrity, confidentiality, and security of personal information and afford such personal information an adequate level of protection.

#### *10. Rooms/Forums/Message Boards/News Groups*

Our Website may make digital forums available to its users. Please remember that any information disclosed in these areas becomes public information, and you should exercise caution when deciding to disclose information through these areas of the Website.

#### *11. Enforcement*

We use a self-assessment approach to assure compliance with this privacy policy and periodically verifies that the policy is accurate, comprehensive for the information intended to be covered, prominently displayed, completely implemented and accessible and in conformity with the EU privacy principles. We encourage interested persons to raise any concerns using the contact information provided and we will investigate and attempt to resolve any complaints or disputes regarding the use and disclosure of personal information in accordance with the principles.

If a complaint or dispute cannot be resolved through our internal process, we agree to dispute resolution using (an independent resourced mechanism) as a third-party resolution provider.

#### *12. General Information and Privacy Support Contact*

We may update this privacy policy from time to time, and you should take the time to review it each time that you visit one of our Web sites. We are committed to protecting your personal privacy. If you have questions or comments about our efforts to protect your personal privacy, or if you require additional information about our privacy commitment, please contact us at [info@globalvtiligofoundation.org](mailto:info@globalvtiligofoundation.org).