



OWEN COUNTY FAMILY YOUNG MEN'S CHRISTIAN ASSOCIATION

BYLAWS: 8/4/2020

Contents

ARTICLE I: PURPOSES.....	2
SECTION 1: Mission Statement.....	2
SECTION 2: Individual and Family Involvement.....	2
SECTION 3: Community Involvement.....	3
ARTICLE II: DIRECTORS	4
SECTION 1: Number of Directors	4
SECTION 2: Qualifications.....	4
SECTION 3: Election and Term of Office	4
SECTION 4: Resignation and Removal	5
SECTION 5: Meetings.....	5
SECTION 6: Quorum and Board Action	6
SECTION 7: Powers	6
ARTICLE III: OFFICERS	6
SECTION 1: Duties of the Officers of the Corporation.....	6
SECTION 2: Executive Documents.....	7
ARTICLE IV: COMMITTEES	7
SECTION 1: Standing and Special Committees.....	7
SECTION 2: Specific Standing Committees.....	7
ARTICLE V: CORPORATE INDEMNIFICATION	9
SECTION 1: Indemnification	9
ARTICLE VI: CORPORATION DISSOLUTION.....	9
SECTION 1: Dissolution.....	9
ARTICLE VII: AMENDMENTS.....	10

SECTION 1: Amendment.....	10
ARTICLE VIII: CONFLICT OF INTEREST/ETHICS POLICY	10
SECTION 1: Compliance with Laws.....	10
SECTION 2: Conflicts of interest.....	10
SECTION 3: Payments to Government Officials, Customers or Others.....	11
SECTION 4: Offering or Accepting Gifts or Gratuities	12
SECTION 5: Political Activity.....	12
SECTION 6: Receipt of Items by Employees, Agents and Representatives	12
SECTION 7: Ethical Guidelines.....	13
SECTION 8: Bidding, Negotiation and Performance of Contracts	13
SECTION 9: Personnel Issues.....	14
SECTION 10: Accounting and Financial Records	15
SECTION 11: Compliance and Discipline	16
SECTION 12: Additional Guidelines.....	16

ARTICLE I: PURPOSES

SECTION I: Mission Statement

The Owen County Family Young Men's Christian Association (hereinafter referred to as Owen County Family YMCA), is organized and operated as an educational and charitable organization to put Christian principles into practice through programs that build healthy spirit, mind, and body for all. The Owen County Family YMCA also establishes and conducts a program of activities designed to promote strong kids, strong families, and strong communities.

SECTION 2: Individual and Family Involvement

The Owen County Family YMCA programs are based on the concern for human life and are designed to achieve common objectives for the individuals and families involved.

The Owen County Family YMCA program's objectives and goals are to help individuals and families:

2.1 Grow personally. Encourage people to set personal goals and work toward them through programs structured to help develop healthy self-images.

2.2 Clarify values. Programs provide opportunities for reflection on personal values

and relationships between stated values and actual behavior.

2.3 Improve personal and family relationships. Programs for individuals and families help develop cooperative attitudes and positive communication skills.

2.4 Develop specific skills. The development of individual skills is essential in accomplishing personal goals in improving confidence and self-esteem.

2.5 Have fun. Fun, enjoyment and laughter are essential qualities of all programs and contribute to people feeling good about themselves and the Owen County Family YMCA.

SECTION 3: Community Involvement

The Owen County Family YMCA organizes and participates in community activities and collaborates with others to focus on efforts designed to improve community conditions.

3.1 Our objectives are to:

- a) **Provide equal access for all.** All members of the community should enjoy equal access to opportunities and resources. The Owen County Family YMCA helps to free our community from barriers associated with race, creed, sex, ethnic background or individuals with disabilities. The Owen County Family YMCA has a commitment that no child or adult will be denied membership due to inability to pay. We will offer scholarships for youth, adult, and family membership.
- b) **Develop strength through cooperation.** The Owen County Family YMCA encourages cooperation as a basic principle for strengthening the community through unified effort.
- c) **Create a healthy environment.** Programs encourage people to improve the physical world in which we live, to advocate changes, which add to the quality of life for all, and to become a significant force for good beyond our walls.

3.2 Said corporation is organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of contributions to organizations that qualify as exempt organizations under section 501(C)3 of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

3.3 No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in its Articles of Incorporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the corporation shall not participate in, or intervene in, (including the

publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

3.4 Notwithstanding any other provisions of these Bylaws, the corporation shall not carry on any other activities not permitted to be carried on:

- a) by a corporation exempt from Federal income tax under section 501(C)3 of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).
- b) by a corporation, contributions to which are deductible under section 170C(2) of the Internal Revenue Code of 1954 (or corresponding provision of any future United States Internal Revenue Law).

ARTICLE II: DIRECTORS

SECTION 1: Number of Directors

The number of directors on the Board of Directors of the Owen Family YMCA shall not at any time be more than seventeen (17) or fewer than seven (7) directors.

SECTION 2: Qualifications

The Board of Directors shall consist of all officers (president, vice-president(s), secretary and treasurer), immediate past president when eligible, elected members and chairpersons of all standing committees. The members shall be members in good standing of the YMCA. A majority of directors, at any time, shall be residents of Owen County, Indiana.

SECTION 3: Election and Term of Office

3.1 Term. The term of office of the members of the Board of Directors shall be three (3) years. Directors may serve a maximum term of six (6) consecutive years. After two consecutive terms, a year lapse is required before reapplying to the Board of Directors. The immediate past president shall serve as a board member after his/her term of president unless his/her second term in office has expired. The annual term of office will begin at the close of the March meeting and run through the next annual meeting. The newly elected directors shall participate in the March meeting prior to their installation as directors without voting privileges.

3.2 Election. It should first be determined whether current Board members whose first term is expiring are willing to serve a second term. At the January board meeting the Board shall make nominations for the open director positions. At the February board meeting, following the completion of an application and a screening by the personnel committee, the new members of the Board of Directors shall be elected

from nominees proposed by the personnel committee. All newly elected directors will participate in an orientation by the YMCA director.

3.3 Vacancies. Vacancies on the Board of Directors mid-term may be filled by election at any meeting of the directors following the occurrence of such vacancy. The new director shall be elected by a majority vote of the current directors. The new director shall complete the annual term of office of the vacated position. He or she will be eligible for nomination to the Board of Directors at the January meeting for the full maximum term of six (6) consecutive years.

3.4 Officers. The officers of the YMCA shall consist of a president, one or more vice presidents, a secretary and a treasurer. The Board of Directors may appoint such other officers or assistant officers as deemed necessary and may define their powers and duties. The officers shall be chosen from among the Board of Directors. Any officer may be required to give such fidelity bond as the Board may determine. At each January board meeting the Board of Directors shall nominate for election at the February meeting the officers described above for a term of one year, to run from the close of the March annual meeting through the next annual meeting.

SECTION 4: Resignation and Removal

4.1 Resignation. Any director or officer may resign at any time by giving written notice to the Board **president** or secretary. Such resignation shall take effect at the time specified therein. All resignations must be submitted to the Board of Directors for acceptance. A resigning officer may continue to serve as a director on the Board.

4.2. Removal. A director may be removed from office by an affirmative vote of a majority of the Board of Directors, when such action will serve the best interests of this Organization. A director who misses three consecutive board meetings without an excuse shall automatically be removed from the Board. Such removal shall be without prejudice to any contract rights of the director so removed. Written reason for the absence should be submitted or communicated to the president or the secretary of the Board before or within 24 hours after the meeting.

SECTION 5: Meetings

5.1 Annual Meetings. The March meeting shall be the annual meeting of the Board of Directors and the annual meeting shall be held at the place designated and publicly announced by the Board of Directors. Annual meetings shall typically be in March and will be publicized two times, at least ten days in advance.

5.2 Monthly Meetings. The president of the Corporation shall fix the time and place of each regular monthly meeting. Monthly meetings will typically be held consistently at the same date and time each month, as determined by the Board, with prior notice being

given for any change in the monthly meeting date or time.

5.3 Special Meetings. Special meetings may be called by the president of the Board or shall be called on the written request of five directors. Written notice of the time, place and subject matter of each special meetings shall be given to each director at least ten days in advance of the meeting, unless agreed upon by each Board member.

SECTION 6: Quorum and Board Action

A majority of the entire Board of Directors in office immediately before a meeting begins shall constitute a quorum for the transaction of business at any meeting of the Board. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless otherwise stipulated.

Board members may attend the meeting in person, by phone, or through online meeting technology to participate in discussion and voting.

SECTION 7: Powers

The Board of Directors shall manage and govern the business and affairs of the Corporation and, in connection therewith, the Board may exercise all of the powers granted the Corporation by law and under the Articles of Incorporation of any amendment or restatement of the Articles of Incorporation. The Board of Directors shall have the power to make and alter any Bylaws, including altering of the number of directors, by an affirmative vote of a majority of the directors at a regularly scheduled monthly meeting, provided that the text of any proposed amendments to the Bylaws shall have been sent to all directors with the call for the meeting at least thirty (30) days in advance of such meeting.

ARTICLE III: OFFICERS

SECTION 1: Duties of the Officers of the Corporation

1.1 President. The president shall preside at all meetings of the corporation members and of the Board of Directors and shall appoint committees and designate a chair for all such committees subject to the approval of the Board of Directors. The president shall serve as an *ex officio* member of all committees of the Board and all organizations connected with the Corporation. Subject to the approval of the Board of Directors, he or she shall sign on behalf of the Corporation and the Board leases, contracts and legal documents of the Corporation and of the Board, unless the Board shall direct some other official or staff officer to sign such documents as may be specified by resolution. The president may appoint a parliamentarian from the Board of Directors who shall serve as advisor to the officers and the members in matters pertaining to interpretation

of parliamentary procedure.

1.2. Vice-President. In the absence or disability of the president, the vice-president shall have the power to perform all the duties of the president.

1.3. Secretary. The secretary shall be responsible for recording the minutes at all meetings of the Executive Committee and Board of Directors and supervising a recording secretary, if the Board appoints one, and for authenticating records of the Corporation.

1.4. Treasurer. The treasurer, or the treasurer's duly authorized representative under the direction of the Board of Directors, shall have general charge of the rules and regulations established by the Board of Directors respecting the fiscal operations of the Corporation, shall keep a full account of all monies received and paid out and report to the Finance Committee and to the Board at the monthly meetings and to the Corporation at other times as required.

SECTION 2: Executive Documents

All checks drawn upon the funds of the Corporation and all promissory notes, drafts, bills of exchange or other negotiable instruments shall be signed in the name of the Corporation by such officer or officers or subordinate officer or officers or staff as the Board of Directors may from time to time designate.

ARTICLE IV: COMMITTEES

SECTION 1: Standing and Special Committees

The president shall, with the approval of a majority of all directors in office, appoint such standing or special committees of such size and number as the president or Board deem necessary to properly carry out the activities and effect the purposes of the Corporation. Such committees shall support the achievement of the Owen County Family YMCA goals and objectives as directed by the Board of Directors.

SECTION 2: Specific Standing Committees

2.1 The Executive Committee. Commissioned by and responsible to the Board to function on behalf of the Board during the interval between regularly scheduled Board meetings. It shall consist of the officers, immediate past president when eligible and other committee chairpersons. The Executive Committee is empowered to make emergency decisions for the Corporation between Board meetings.

The committee acts as advisors to the staff on any matters that relate to membership policy and procedures and shall act as a springboard for the development and implementation of existing and new areas of membership services. It shall actively promote the overall image of the YMCA and its mission.

The Executive Committee shall also prepare a proposed slate of officers for the coming year and present it to the Board in advance of elections.

In the event of a vacancy of a CEO the executive committee is empowered to conduct a search for a replacement and may appoint a temporary committee to conduct such a search and report its findings to the full Board of Directors. Appointment of a CEO to fill a vacancy requires a majority vote of the Board of Directors.

Removal of an existing CEO requires a two-thirds majority of the Board of Directors and such vote must be held during a regularly scheduled monthly meeting with prior notice of the issue being provided to the Board.

2.2 The Facility/Property Committee. Coordinates future facility and/or capital expansions and shall identify any facilities away from the main YMCA for potential use for outreach purposes. It shall also assist the CEO with evaluating the facility, equipment, grounds and maintenance needs. The Facility Committee shall tour the facility and grounds on an annual basis or as needed. The president shall appoint a facility Chairperson who will act as liaison between the committee and Board of Directors.

2.3 The Finance Committee. Assists the CEO in annual budgeting. It shall also establish investment guidelines, examine and evaluate insurance policies and examine membership rates and structure. The Committee shall assist with the development and implementation of the Annual Campaigns. The Treasurer shall serve as chairperson of the committee and act as liaison between the committee and the Board of Directors.

2.4 The Personnel & Governance Committee. Recommends to the Board of Directors policies regarding personnel concerns. The committee shall periodically review the Personnel Policy/Owen County Family YMCA Employee Handbook as needed. The committee shall semi-annually conduct a performance evaluation of the CEO, make salary recommendations and report to the Board. In addition, the Personnel Committee is involved in structuring and maintaining a job description for each of the committees. The Personnel Committee shall periodically review the Bylaws as needed. A chairperson shall be appointed by the president to act as liaison between the committee and the Board. The secretary shall serve on this committee.

Sets goals and creates a timeline for board development based on the future needs of the YMCA. Develops and maintains profile information on each current

board member. This will guide the committee in the selection process for the search for future Board members. The committee shall check the credentials and qualifications of prospective board members and shall assist with the orientation of new board members.

2.5 The Fundraising Committee. Shall set yearly goals for contribution income. It shall identify prospective donors and maintain relationships with previous donors. It shall oversee an annual fundraising campaign and design strategies for contacting donors and encouraging donations. The committee shall report periodically on that status and progress of the annual campaign and fundraising in general. A chairperson shall be appointed by the president to act as a liaison between the committee and the Board of Directors. The finance chairperson shall serve on this committee.

ARTICLE V: CORPORATE INDEMNIFICATION

SECTION 1: Indemnification

To the extent not inconsistent with the laws of the State of Indiana, every person (and the heirs and personal representatives of such person) who is or was director or officer of the Corporation shall be indemnified by the Corporation as provided in the Indiana Nonprofit Corporation Act of 1991 as amended.

ARTICLE VI: CORPORATION DISSOLUTION

SECTION 1: Dissolution

If, at some time in the future, it is necessary for the Owen County Family YMCA to dissolve its existence, all assets will be distributed to Owen County Community Foundation, if it is in existence at time of dissolution. If not, distribute to other nonprofit(s) providing services for Owen County residents, in accordance with the provisions of Section 50 and other applicable section of the U.S. Internal Revenue Code.

ARTICLE VII: AMENDMENTS

SECTION 1: Amendment

These Bylaws may be amended with a majority vote of the Board of Directors at a regularly scheduled monthly meeting. The Board of Directors shall be given the text of any proposed amendments to the Bylaws with the call for the meeting at least thirty (30) days in advance of such meeting.

ARTICLE VIII: CONFLICT OF INTEREST/ETHICS POLICY

SECTION 1: Compliance with Laws

YMCA business is to be conducted in compliance with all applicable state and federal laws. Therefore, each employee is required to comply with the letter and spirit of such laws. The understanding of legal requirements by all concerned is a responsibility of the staff and Board. If a question arises, employees should consult with the appropriate supervising staff or officer. Whenever necessary, legal advice should also be sought.

The Board of Directors, with the assistance of staff and legal counsel, if necessary, will prescribe procedures to assure understanding and compliance with legal requirements. Staff will implement necessary procedures to follow the Board's directive and to assure understanding and compliance within their areas of responsibilities.

Minutes of all Board meetings shall be written, distributed and approved. Attendance and votes should be recorded.

SECTION 2: Conflicts of interest

The success and integrity of the YMCA depend upon its employees and their legal, moral, and ethical standards. When engaged in personal and outside interests, employees should be free from any interest, influence or relationship which might conflict or appear to conflict with the best interests of the YMCA or which might affect their judgment or loyalty. We each have the duty to protect YMCA interests and refrain from doing anything that would injure the YMCA's services or reputation. Employees are prohibited from engaging in activities that constitute actual or apparent conflicts of interest.

If employees have interests that could conflict with those of the YMCA, they should

immediately discuss them with their supervisor. This is so the supervisor may evaluate the outside interest for any possible conflict of interest that the activity or interest may present. If, in the determination of your supervisor, the reported outside interest or activity is determined to conflict with the YMCA's mission, you may be asked to decline or discontinue the outside interest or activity. In the event you disagree with your supervisor's decision, the decision may be appealed to the CEO. In the event the CEO upholds the supervisor's decision, the employee may appeal that decision, in writing, to the Owen County Family YMCA Board of Directors. Participation in any activity in violation of this policy must not be started or continued without written approval of the responsible supervisor, CEO or Board of Directors.

The Board of Directors with the CEO and legal counsel, if necessary, will be the final arbiter as to whether or not a particular activity violates this policy. This Conflicts of Interest policy shall apply equally to current and future Owen County Family YMCA employees.

Examples of activities that would presumably violate this Conflicts of Interest policy are:

- a) Other employment that may interfere with or adversely affect workplace performance, or which competes with the Owen County Family YMCA for members or program participants.
- b) Direct or indirect ownership by employees or members of their immediate family of a substantial equity or debt interest in a supplier to the YMCA.
- c) Accepting substantial gifts, entertainment, loans, compensation, concessions or benefits of any kind from a supplier to the YMCA.
- d) Having financial interests in any YMCA transaction involving the purchase or sale, lease or rental of any goods, materials, equipment, supplies, services or property.
- e) Unauthorized disclosure or use of confidential information.
- f) Using employees, materials, equipment or other assets of the YMCA for any unauthorized purpose(s).
- g) Involvement in any other business activity, transaction or relationship, which could reasonably be interpreted by others as illegal or unethical conduct or in conflict with YMCA interests.

SECTION 3: Payments to Government Officials, Customers or Others

In order to comply with the applicable law and to avoid situations which can damage the YMCA's reputation and integrity, no employee shall make any bribe or other payment for illegal purposes to or for the benefit of government officials, customers, suppliers or others. This policy covers not only payments, but also indirect payments made in any form through consultants, third parties or some other intermediary.

SECTION 4: Offering or Accepting Gifts or Gratuities

The YMCA's continued success shall not be impaired by acts or situations which cause it embarrassment or obligations or liabilities which compromise its ability to operate independently and effectively. Accordingly, it is the YMCA's policy to generally prohibit the giving and accepting of gifts or gratuities. Whenever an employee deals with a supplier, a customer or governmental agency as an agent of the YMCA, the employee has an obligation to act solely in the YMCA's best interest. This obligation includes not only those acts formalized by written contracts, but also covers the everyday business relationships with suppliers, customers and governmental officials and employees.

Employees are prohibited from giving or accepting substantial gifts or gratuities. An exception may be made for gifts, which are recognized as a custom of the trade, are of insignificant value and would not cause embarrassment to the YMCA or cause it to become obligated or incur liability.

SECTION 5: Political Activity

The YMCA recognizes the importance and responsibility of employees to participate in the political process and upholds their right to support political parties, candidates, committees and causes. However, in accordance with Section 501(C)3 of the Internal Revenue Code, YMCAs are prohibited by statute from directly or indirectly participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office. The YMCA should not contribute time or money to political campaigns, should not publish or distribute statements on behalf of a political candidate and should not engage in any other activity which may be considered primarily political.

On the other hand, the YMCA may take positions and advocate on prospective legislation that has the direct potential to benefit or harm the organization. The YMCA may also engage in activities that generally benefit the public interest by facilitating the political process, such as by providing the facility as a voting location. Also, employees may personally contribute to a candidate, party or cause of their choice. However, no employee shall be compensated or reimbursed for any such personal contribution and their efforts devoted to political activity must be outside of working hours. It must also be clear that any statements by YMCA employees on public issues are their own and not those of the YMCA.

SECTION 6: Receipt of Items by Employees, Agents and Representatives

YMCA employees, agents and representatives may accept meals, refreshments or entertainment of nominal value in connection with business discussions. Luncheons or dinner meetings that are held to conserve time and build relationships are an acceptable practice. They should, however, be infrequent and the other party should not be permitted to consistently bear the expense.

Such expenditures should be nominal. Common sense may be used to define "nominal" and to determine what is frequent. All employees, agents and representatives have a personal

responsibility to ensure that their acceptance of such meals, refreshments or entertainment is proper and not reasonably construed as an attempt by others to secure favorable treatment.

YMCA personnel are not permitted to solicit or accept personal gifts from individuals, firms or their representatives who have or seek business relationships with the YMCA. If other than nominal gifts are received and cannot be returned, they should be given to the YMCA for disposition.

Except for loans by recognized banks and financial institutions, which are generally available at market rates and terms, YMCA employees, agents or representatives may not accept loans, guarantees of loans or payments from individuals or firms doing or seeking business with the YMCA. Employees may also not accept services, accommodations or travel of any value unless received in conjunction with the performance of YMCA business.

Employees shall not make personal purchases via YMCA channels from outside suppliers. This provision excludes authorized employee purchases of YMCA products under programs established for such purposes.

Laws, regulations and policies pertaining to entertainment, gifts and payments may vary. Questions regarding their interpretation shall be submitted to the CEO.

All approved expenditures for meals, refreshments and entertainment must be fully documented and recorded in YMCA financial records in strict accordance with established YMCA policies and procedures.

Inexpensive advertising gifts from vendors are acceptable. Gifts having more than a nominal value shall be returned to the donor with a note of explanation.

SECTION 7: Ethical Guidelines

It is imperative that all employees conduct themselves with integrity and transact all business in a strictly ethical manner. Any attempts by YMCA vendors to operate unethically shall be reported to the CEO. All YMCA employees shall sign a Conflict of Interests Memorandum of Understanding, which confirms that they understand and will comply with this Ethics Policy.

SECTION 8: Bidding, Negotiation and Performance of Contracts

The YMCA will strictly observe the laws, rules and regulations that govern federal, state and local governments with regard to acquisition and solicitation of goods and services. It will compete fairly and ethically for all such business-related opportunities. No YMCA employee, agent or representative shall attempt to obtain improper government or procurement information from any source, nor attempt to obtain information on competitor's bids or

proposals when release of such is unauthorized.

Individuals negotiating contracts for the YMCA shall ensure that all statements, communications and representations to YMCA customers are accurate and truthful. Employees should not withhold relevant information that might affect a customers' ability to negotiate a fair contract.

Sufficient care must be taken to ensure that all costs are properly recorded and charged to the appropriate account regardless of its budget status. Employees, agents and representatives are specifically prohibited from submitting or allowing in the submission of any claims, bids, proposals or other documents that are knowingly inaccurate, false or fraudulent. Such acts may constitute criminal violations that could result in prosecution of the YMCA and those involved. Supervisors must be careful in their words and conduct to avoid placing or seeming to place pressure on subordinates that may cause them to deviate from acceptable norms of conduct.

The YMCA is dedicated to developing and providing programs and services of the highest quality. Customers have the right to expect, and the YMCA has an obligation to ensure, that they are delivered at a fair price. This can only be accomplished by a continuing dedication to fair negotiation and strict adherence to all contractual obligations.

SECTION 9: Personnel Issues

All employees, agents and representatives of the YMCA shall establish a positive working environment free of unlawful discrimination. YMCA employees are employed "at-will," which means that they are subject to termination of their employment at any time, for any reason, with or without cause or notice. At the same time, these employees may terminate their employment at any time and for any reason.

The YMCA, as an Equal Opportunity Employer, believes it is vital to basic human dignity, welfare and the successful conduct of its business to promote economic, social and educational opportunities for all. Therefore, it is the YMCA's policy to recruit, hire, compensate, promote, assign, transfer, lay off, recall and terminate employees based on their abilities, achievements and performance without regard to race, color, religion, age, gender, marital status, national origin, tenure, physical or mental handicap or sexual orientation.

The YMCA maintains a strict policy prohibiting sexual harassment and harassment because of gender, race, religion, color, national origin, sexual orientation or any other basis protected by local, state or federal law, ordinance or regulation. All such harassment is a violation of these policies.

Employees who believe they are being discriminated against or unlawfully harassed should immediately voice a complaint by contacting their supervisor, the CEO or the Board of Directors. The YMCA shall investigate all complaints immediately. Persons voicing such complaints and the person accused of the violation will be provided

confidentiality and a thorough and impartial investigation. Employees who are found to be in violation of the rights of others may be subject to immediate discipline, including termination of employment or association with the YMCA.

SECTION 10: Accounting and Financial Records

10.1 Complete and accurate books, records, and communications. Applicable laws and regulations establish the following requirements about record keeping and communications:

- a) The YMCA's financial statements, books and records upon which they are based must accurately reflect all of the organization's transactions.
- b) All disbursements and receipts of funds must be properly and promptly recorded.
- c) No undisclosed or unrecorded fund may be established for any purpose.
- d) No false statement or entries may be made for any purpose in the YMCA's books and records or in any internal or external correspondence, memoranda or communication of any type.
- e) The YMCA will ensure that all employee benefits are authorized by the appropriate Board and committee(s) and so noted in meeting minutes.

10.2 Internal accounting control. The YMCA should maintain a system of internal control which provides reasonable assurance that:

- a) Transactions are executed in accordance with management's general or specific authorization.
- b) Transactions are recorded as necessary to permit preparation of financial statements in conformity with *Generally Accepted Accounting Principles (GAAP)* or any other criteria applicable to such statements and to maintain accountability for assets.
- c) Access to assets is permitted only in accordance with management's general or specific authorization.
- d) The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken for any difference.
- e) A system of checks and balances shall be maintained among YMCA employees handling financial transactions and record-keeping to protect the integrity of the organization's financial transactions and the personnel engaged in the transactions from false allegations of wrongdoing.

10.3 Preservation of assets and cost consciousness. Every YMCA employee has a duty to preserve the YMCA'S assets. Because the YMCA is a not-for-profit organization, it is important that everyone demonstrate sensitivity to cost control and follow vigorous procurement standards. Materials and services acquired for the YMCA's business, must be of appropriate quality and the best possible price.

YMCA Senior Staff—with CEO approval—may purchase items without prior authorization by

the board or executive committee for amounts <\$5,000.

The YMCA will reimburse reasonable expenses incurred by employees who travel on business or to YMCA-sponsored or approved events. Economies of travel should be practiced at all times in the selection of travel means, accommodations and meals.

SECTION 11: Compliance and Discipline

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination of employment, termination of contract, referral for criminal prosecution and/or reimbursement to the YMCA for any loss or damage resulting from the violation. Principles of fairness will apply. All employees charged with a violation of this policy will be given an opportunity to explain their actions before the appropriate disciplinary action is taken.

Disciplinary action will be taken:

- a) Against any employee or representative who knowingly authorizes or participates directly in actions that are a violation of this policy.
- b) Against any employee or representative who deliberately fails to report a violation or withhold relevant and material information concerning a violation of this policy.
- c) Against the violator's supervisor when the circumstances reflect inadequate supervision or lack of diligence.
- d) Against any supervisor who directly or indirectly retaliates against any employee for reporting a violation of this policy or encourages others to do so.

SECTION 12: Additional Guidelines

In a changing environment it is difficult to establish principles, policies or practices on every conceivable issue. Associations must assess local concerns and current trends and practices and develop modifications and additions to ethics considerations as deemed necessary. The Owen County Family YMCA recognizes that future issues may arise requiring changes/additions to this policy.