

Key Policies of Empowering Latino Futures

All of which have been approved by the ELF Board

Website Privacy Policy

PURPOSE: Empowering Latino Futures (ELF) is committed to protecting the privacy of those who use this website. This policy describes what we do with the information that we receive through the ELF Websites.

POLICY: ELF never discloses information about your individual visits to this website. We do not share or sell or in any way provide the information you give us on this site to outside companies. We never use your information on behalf of third parties.

ELF compiles conventional log files to monitor and assess activity, including traffic and visits to the site. This activity does not specifically identify any individual user. The information that we collect is used only to improve and enhance the content and services of ELF.

ANNUAL REVIEW: This policy will be reviewed by the Board of Directors on an annual basis and amended as necessary.

Donor Privacy Policy

PURPOSE: Empowering Latino Futures (ELF) is committed to respecting the privacy of our donors. We developed this policy to assure our donors that donor information will not be shared with any third party. The ELF Donor Privacy Policy applies to the collection of all donor data, including electronic information collected on any website ELF operates and controls.

POLICIES AND PRACTICES: ELF does not sell, rent, or share donor information with other organizations. We do not send mailings or any other solicitations to our donors on behalf of other organizations. We do not disseminate any donor data to any party without the expressed permission of the donor. Donor information is always confidential. Donors who would like their donations listed as Anonymous may request this support at any time by contacting the ELF Executive Director at ELF collects donor data for documentation, reporting, and issuing receipts. This data may include:

- Donor contact information, including name, organization, address, phone number, and email address
- Payment information, including check data or credit card number, expiration date, and security code, as well as any relevant billing information.
- If the gift is in honor or in memory of a third party and the donor discloses the name and address of the third party for notification purposes, ELF will not add that person to our donor database, mailing list, or any electronic list service.

ELF only uses donor information for internal gift processing purposes and fundraising. ELF uses donor information in the following ways:

- To thank donors for their donations in writing
- To acknowledge donations in relevant publications, such as ELF's annual report
- To inform donors about ELF events and activity
- For internal analysis and record-keeping
- For reporting to relevant U.S. and State agencies

- To contact donors about changes to this Donor Privacy Policy.

ELF's PayPal account is encrypted, with limited and varying data access issued solely to the ELF Executive Director and inhouse bookkeeper.

ANNUAL REVIEW: These policies will be reviewed by the Board of Directors on an annual basis and amended as necessary.

Non-Discrimination Policy

The Empowering Latino Futures (ELF) does not unlawfully discriminate. ELF does not and will not discriminate on the basis of race, color, religion, gender, gender expression, age, national origin or ancestry, disability, marital status, sexual orientation, or military status, in any of its activities or operations.

These activities include, but are not limited to

- The appointment to and termination from its Board of Directors
- Hiring and firing of staff or contractors,
- Selection of volunteers or vendors
- Provision of services to its clients

ELF is an equal opportunity employer.

ELF does not and will not discriminate in employment, recruitment, Board membership, advertisements for employment, compensation, termination, upgrading, promotions, and other conditions of employment against any employee or job applicant on the basis of race, color, religion, gender, gender expression, age, national origin or ancestry, disability, marital status, sexual orientation, or military status, or for any other discriminatory reason.

Annual Review: This policy will be reviewed by the Board of Directors on an annual basis and amended as necessary.

Anti-Harassment Policy and Procedure

Empowering Latino Futures (ELF) prohibits harassment of any kind, including sexual harassment, bullying, hazing, and stalking. ELF will take immediate and appropriate action in response to complaints or knowledge of violations of this policy. Harassment is any verbal or physical conduct intended to, or which causes despite lack of intent, threaten, intimidate, coerce, or demean any employee, co-worker, client or individual working for or receiving services from ELF. Harassment is also any unwelcome behavior that creates a hostile or offensive work environment for another employee or client. Behavior becomes harassment when it is severe enough that a reasonable person would consider it intimidating, hostile, or abusive. The victim does not need to be the target of the harassment. Anyone who is affected by the conduct can be a victim of harassment.

Harassing behavior can include, but is not limited to:

- Verbal harassment, including offensive or unwelcome comments regarding a person's national origin, race, color, religion, gender, gender preference, disability, or other characteristics.
- Physical harassment, including any unwanted or unasked physical contact, such as hugging, touching, kissing, shoving, tickling, or pushing.
- Nonverbal harassment, including distribution or display of images belittling a protected

class, intentional display of graphic or obscene material, staring or “staring down” a victim, and similar conduct.

- Bullying can include any or all of these behaviors when taken beyond harassing and used to threaten or intimidate the victim or to coerce them into acting in a certain way.
- Sexual harassment may include any of these behaviors, and especially when used to threaten, intimidate, or coerce the victim into performing sexual favors or sexual acts for the harasser. Sexual harassment becomes sexual assault when the victim is forced into performing sexual acts.

Reporting: Employees and clients who experience or witness any behavior that they believe constitutes harassment or discrimination are encouraged to report it immediately. Employees and clients who feel safe enough to do so should inform the harasser directly that the conduct is unwelcome and must stop.

Employees can report harassment anonymously if they prefer, to the Executive Director or the ELF Compliance Officer, who is the Board Vice-Chair.

Investigation and Response. ELF will take all reports of harassment seriously and investigate them promptly. If it is determined that harassment has occurred, ELF will take appropriate action to address the situation, which may include disciplinary action up to and including termination of employment of the harasser.

All complaints are treated as confidential to the fullest extent possible. Information is disclosed on a strictly “need-to-know” basis. Although the identity of the complainant may be revealed to the parties during the investigation, the Board Vice-Chair will take reasonable steps to ensure the complainant is protected from retaliation during and after the investigation. ELF will maintain all information pertaining to the complaint and investigation after the investigation’s completion.

Reporting to Government Authority. If necessary, the complaint will be referred to law enforcement for further investigation.

Protection for Reporting Harassment. ELF encourages any employee or client who has suffered discrimination or harassment to report such behavior immediately.

ELF’s Whistleblower Protection Policy applies to anyone reporting harassment. ELF prohibits retaliation against any employee reporting harassment. Reporters may be protected by state and federal laws under whistleblowers protection acts. Any retaliation against an employee who reports harassment will not be tolerated and will be investigated and appropriate action taken up to and including termination.

ELF understands that miscommunication happens and that comments can be misconstrued or misunderstood. We will investigate all complaints as genuine complaints. A genuine complaint or a complaint reasonably believed to be genuine will not be used against the reporting employee or have an adverse effect on the employee’s status. A baseless complaint or a complaint filed with the knowledge that the behavior was not intended to be discriminatory or harassing will be considered a violation of this policy. Malicious reporters will be subject to disciplinary action.

ELF is committed to maintaining a harassment-free workplace for all employees. We expect all employees to act with respect and professionalism at all times. Together, we can create a positive and inclusive work environment for everyone.

I acknowledge that I have read, understood, and agree to comply with the ELF Anti-Harassment Policy.

Whistle Blower Protection Policy

PURPOSE: This Whistleblower Policy is intended to encourage and enable employees, clients, and others to raise serious concerns internally so that ELF can address and correct inappropriate conduct and actions. All Board Members, employees, and volunteers are responsible for reporting concerns about violations of ELF's policies or suspected violations of law or regulations that govern ELF's operations.

NO RETALIATION: ELF will not retaliate against any Board Member, employee, volunteer, or clients who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, suspected fraud, or a suspected violation of any regulation governing

ELF's operations. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

REPORTING PROCEDURE: ELF has an open-door policy and urges employees and clients to share their questions, concerns, suggestions, or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Board Vice-Chair.

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to ELF's Board Chair, who serves as the ELF Compliance Officer and has the responsibility to investigate all reported complaints.

Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Executive Director or ELF's Compliance Officer.

COMPLIANCE OFFICER: ELF's Compliance Officer is the Board Vice Chair

The Board Vice Chair is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved.

The Board Vice Chair will advise the Executive Director and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer and Board Chair on compliance activity relating to accounting or alleged financial improprieties.

ACCOUNTING AND AUDITING MATTERS: ELF's Executive Director shall immediately notify the Board Treasurer of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

ACTING IN GOOD FAITH : Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that are not substantiated and are proven to have been made maliciously or were known to be false will be viewed as a serious disciplinary offense

CONFIDENTIALITY: Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

HANDLING REPORTED VIOLATIONS: The ELF's Board President will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Compliance Officer:

ANNUAL REVIEW: This policy will be reviewed by the Board of Directors on an annual basis and amended as necessary.

Document Retention and Destruction Policy

PURPOSE: The purposes of Empowering Latino Futures (ELF) Document Retention and Destruction Policy are to ensure compliance with the Sarbanes-Oxley Act and other federal laws and regulations; ensure the proper treatment of its corporate documents and records; eliminate accidental or innocent destruction of required documents; and facilitate ELF's operation.

These policies provide for the review, retention, and destruction of documents received or created by ELF in connection with the transaction of business. For the purpose of this policy "documents" refers to all ELF documents and records regardless of their physical form. This policy contains guidelines for how long certain documents should be kept, how they should be stored, and how documents should be discarded and destroyed.

COMPLIANCE: ELF expects all Board Members and employees to comply fully with this policy. However, all officers, directors, and employees should note the following exceptions to the policy. If you believe or if ELF informs you that ELF documents are relevant to litigation or potential litigation, then you must preserve those documents until it is determined that they are no longer needed. It is a Federal crime to alter, cover up, falsify, or destroy any document or record in order to impede or obstruct any official proceeding. Failure of employees and/or Board Members to follow this policy can result in civil and criminal sanctions against ELF, its employees and Board Members, and against the responsible individuals.

DOCUMENT RETENTION: ELF follows the document retention procedure and schedule detailed below. The Executive Director, or their designee, is responsible for ensuring that all documents covered by this policy are maintained in hard copy in a secure accessible location at the ELF Office and in electronic form at the ELF Document Repository.

1. Permanent Documents: Permanent documents are those required by law to be permanently retained. They may not be destroyed or discarded at any time for any reason.

- Corporate Records
 - Articles of Incorporation
 - Board Meeting and Board Committee Minutes
 - Board Policies/Resolutions
 - IRS Application for Tax-Exempt Status (Form 1023)
 - IRS Determination Letter
 - State Sales Tax Exemption Letter
- Accounting and Corporate Tax Records
 - Annual Audits and Financial Statements
 - Depreciation Schedules
 - General Ledgers
- Bank Records
 - Check Registers
- Payroll and Employment Tax Records
 - Payroll Registers
 - State Unemployment Tax Records
- Employee Records
 - Employment and Termination Agreements
 - Retirement and Pension Plan Documents
- Legal, Insurance and Safety Records

- o Copyright and Trademark Registrations
- o Insurance Policies
- o Stock and Bond Records

2. Non-permanent Documents: The law does not require non-permanent documents to be retained permanently. They may be destroyed after a specified time. No document or record, whether or not it is listed in the policy, may be destroyed if the documents or records are in any way are involved in pending or threatened litigation.

- Corporate Records
 - o Contracts (after expiration) 7 years
 - o Correspondence (general) 3 years
- Accounting and Corporate Tax Records
 - o Business Expense Records 7 years
 - o IRS 1099s 7 years
 - o Journal Entries 7 years
 - o Invoices 7 years
 - o Sales Records (Merch, Admissions) 5 years
 - o Petty Cash Vouchers 3 years
 - o Cash Receipts 3 years
 - o Credit Card Receipts 3 years
- Bank Records
 - o Bank Deposit Slips/Receipts 7 years
 - o Bank Statements and Reconciliation 7 years
 - o Electronic Fund Transfer Documents 7 years
- Payroll and Employment Tax Records
 - o Earnings Records 7 years
 - o Garnishment Records 7 years
 - o Payroll Tax returns 7 years
 - o W-2 Statements 7 years
- Employee Records
 - o Records Relating to Promotion, Demotion, Discharge 7 years after termination
 - o Accident Reports & Worker's Comp Records 5 years after termination of claim
 - o Salary Schedules 5 years
 - o Employment Applications 3 years
 - o I-9 Forms 3 years after termination
 - o Timecards 2 years
- Legal, Insurance and Safety Records
 - o Donor Records and Acknowledgement Letters 7 years
 - o Grant Applications and Contracts 5 years after completion
 - o Leases 6 years after expiration
 - o OSHA Documents 5 years
 - o General Contracts 4 years after termination

3. Documents for Public Inspection: Federal Law requires that tax-exempt organizations must retain their original IRS Form 1023, application for exempt status, and IRS Form 990 or 990

EZ, their annual IRS return, and make them available to the public. ELF will make these available on their website at www.ELFUSA.org and in their corporate office, upon request.

DOCUMENT DISPOSAL AND DESTRUCTION: The Executive Director or their designee is responsible for implementing an annual process of identifying those documents which have met the required retention period and overseeing their destruction.

At the end of their Document Retention Schedule, hard copies of documents will be shredded. Documents stored on hard drives, disc, or on-line will be destroyed by proven means to destroy such media.

PROVISION OF DOCUMENTS FOR INVESTIGATION OR LITIGATION: Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and CEO will authorize the provision. No documents will be concealed, altered, or destroyed with the intent to obstruct the investigation or litigation.

ANNUAL REVIEW: This policy will be reviewed by the Board of Directors on an annual basis and amended as necessary.