



**AMERICAN CANOE ASSOCIATION (ACA)**

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*"The greatest threat to the not-for-profit sector is the betrayal of public trust, the disappointment of public confidence. Virtually all knowledgeable observers of the not-for-profit scene believe that an overwhelming proportion of not-for-profits are honorably run ... that admirable context, however, does not provide much protection to the sector when a sequence of highly publicized disgraceful not-for-profit misdeeds occurs."*

Joel Fleishman, Prof. Law & Public Policy, Duke University

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## Guiding Principles

Officers and directors must understand and espouse the purposes, mission, vision, and values of the American Canoe Association (ACA, Association). The purposes are recorded in the official Articles of Incorporation filed with the State of New York and also appear in Association Bylaws. The mission, vision, and values are detailed in the Strategic Plan. All these fundamental elements should be prominently featured in Association reports and publications. The officers and directors should be able to educate both members and the general public in these guiding elements of our Association.

## Purpose

The purpose of this policy is to provide a foundation of principles and policies to guide the decision-making activities of the American Canoe Association (Association, ACA), its board members, employees, and volunteers.

As such, this is both a policy and a training tool. Members should acknowledge understanding of these principles by completing the appended form.

## Legal Compliance

The ACA shall through its staff and board ensure that the Association is knowledgeable of and complies with all local, state, and federal components of US laws, regulations, and applicable International Conventions.

### **Legal Counsel:**

The Board President and the Executive Director shall designate positions within board and/or Staff that shall be responsible for review of ACA activities for legal compliance. The board shall ensure that those in such positions have proper experience and/or training to fulfill their mission and shall ensure that the ACA make available proper consultation and support where needed.

### **Taxable Income:**

Any policies required by Federal or State revenue offices or recommended as best practice by Non-Profit guidance shall be reviewed and adopted in a form appropriate to the mission and activities of the Association.

## **Ethical Conduct**

The National Board of Directors and Executive Director of the ACA shall verify that:

- All staff, board members, Officers and volunteers of the ACA shall act with honesty, integrity, and openness whenever they represent the Association
- The ACA promotes a working environment that values respect, fairness and integrity
- All ACA programs support its stated mission and that all who work on behalf of the ACA are loyal to that mission and purpose

The board of the ACA shall:

- Ensure that all its members have or acquire the requisite skills and experience to carry out their duties, understand and fulfill their governance duties in benefit of the ACA and its public purpose, and that all members have specified terms of service
- Ensure that the ACA has a Conflict of Interest policy assuring that any conflicts of interest or the appearance thereof are avoided or properly managed through disclosure and removal from discussion and/or recusal from voting.
- Understand and discharge its responsibility for hiring, terminating and annual review of the performance of the Executive Director (ED) and ensuring that ED compensation is reasonable and appropriate
- Ensure that the ED and his delegated staff provide the board with timely and comprehensive information so that the board can carry out its duties
- Ensure that the ACA conducts all its transactions and dealings with integrity and honesty
- Ensure that ACA promotes a working relationship with board members, staff, volunteers, members, instructors and other stakeholders and partners that are based on mutual respect, fairness and openness
- Ensure that ACA is fair and inclusive in its hiring, appointment and promotion policies and practices for staff, board and volunteer positions

- Ensure that the policies of the ACA are in writing, clearly articulated, officially adopted and available for review by all stakeholders
- Ensure that the resources of the ACA are responsibly and prudently managed
- Ensure that the ACA has the capacity to carry out its programs effectively

### **Responsible Stewardship:**

The National Board of Directors shall ensure through its financial policies that the ACA

- Spends a reasonable share of its annual budget on programs in pursuance of its mission
- Provides for administrative expenses to ensure effective accounting systems, internal controls, competent staff and other expenditures critical to professional management
- Compensates staff, and others receiving compensation, reasonably, appropriately and in a timely fashion
- Has reasonable fund raising costs, recognizing there are a variety of factors affecting this cost
- Not accumulate operating funds excessively
- Draws from reserve funds only when absolutely necessary, consistent with donor intent, to support the public purpose of the Association, and does not invade the principle of this fund without appropriate approval
- Verifies that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of the Association
- Compiles financial reports that are factually accurate and complete in all material respects

### **Whistleblowing:**

The Association shall adopt and maintain a whistleblowing policy that allows any and all members, or staff a clear and confidential mechanism to report incidents of perceived illegality, malfeasance, misconduct, or compromised ethics with confidence that such matters will be investigated and addressed and without fear of retaliation to the whistleblower.

This policy shall be widely and completely distributed to all levels of Association staff, volunteers, agents, and members.

### **Inclusiveness and Diversity:**

The ACA is committed to inclusiveness and diversity in its staff, board, instructors, volunteers, and contractors. The ACA shall take meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment, and constituencies served.

### **Program Evaluation:**

The ACA shall regularly review program effectiveness and establish mechanisms to incorporate lessons-learned into future programs. The ACA is committed to improving program and organizational effectiveness and developing mechanisms to promote learning from its activities and the field. The ACA shall be responsive to changes in its field of activity and responsive to the needs of its constituencies.

### **Confidentiality:**

The ACA shall create, use and manage a confidentiality policy which defines information (records, data, forms, etc.) with content of a personal or private nature pertinent to its members, instructors, programs, affiliates, etc. or any other information that the Association considers confidential, and requires that all personnel with access to confidential information (staff, volunteers, directors, officers and their designees) protect it from publication, misuse, dispersal or distribution.

### **Document Control and Retention:**

The Association shall adopt and follow a policy of retention of documents following Federal guidelines. Documents shall be stored in orderly and retrievable fashion. Expired documents shall be disposed of using methods that ensure privacy of personal information.

### **Disaster Recovery:**

The ACA shall prepare and maintain a disaster recovery plan that prescribes actions to prevent loss or escape of critical data and records of the Association.

Means shall be arranged for:

- Backup of critical data on a regular schedule
- Security of data against unauthorized access, use or distribution
- Ease of access and retrieval of back-up records
- Reasonable cost of a system for creation and maintenance of such backups

These actions shall be designed to ensure the continuing excellent performance of the organization with minimal interruption in the event of an unforeseen disaster.

## **Communication**

### **Annual Report:**

To facilitate an atmosphere of disclosure, the Association shall prepare an Annual Report in a format addressed to donors and key stakeholders (members, instructors, volunteers, etc) and suitable for

public distribution. This document may be shared widely using electronic means and may be used in print format for sharing with major supporters as part of a solicitation package.

For further details on the Annual Report see the Budgeting and Reporting Policy.

### **Fundraising:**

When raising funds, the ACA shall be truthful in its solicitation materials. The ACA shall respect the privacy concerns of individual donors, directs and expends funds consistent with donor intent, and disclose important and relevant information to potential donors.

In raising funds from the public, the ACA respects the rights of donors:

- To be informed of the mission of the ACA, the way the resources will be used and its capacity to use donations effectively for its intended purposes;
- To be informed of the identity of those serving on the ACA board of directors and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to Association's most recent audited financial report;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect professional and respectful conduct from Association's staff;
- To be informed whether those seeking donations are volunteers, employees of the Association or hired solicitors;
- To have the opportunity for their names to be deleted from mailing lists that ACA may intend to share; and
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

### **Disclosure:**

The Executive Director shall ensure that the Association provides comprehensive and timely information to the public, the media, and all stakeholders, and is responsive in a timely manner to reasonable requests for information. All information about the ACA shall fully and honestly reflect its policies and practices.

Basic information about the ACA, such as form 990 (or variants) and audited financial statements for the past three years shall posted on the ACA Website or otherwise available to the public. All

solicitation material shall accurately represent the Association's policies, practices, and programs. All financial, organizational and program reports shall be complete and accurate in all material respects.

## Ethics and Conduct Violations

Those encountering a perceived violation of elements of this policy should address the information to a member of the Board Executive Committee. The Board Executive Committee may refer serious infractions of this policy to the Board Judicial Committee for review and recommendation.

Those with concern over reporting violations of ethics and conduct may wish to review the ACA Policy on Whistleblowing.

## Revisions

Revisions to this policy shall be completed by the Board Executive Committee with support of the Executive Director, and approved by the National Board of Directors. All revisions must be consistent with the prevailing ACA Bylaws referencing current trends in non-profit ethics, conduct, accountability, and best practices. The Board Secretary shall maintain a history of revisions for this document.

History of Revisions		
Rev	Description of Changes	Date
00	Original draft	Unk.
0	Major update with expanded content based on published practice	4/17/2013

## Attachments:

1. Form ENC-001A: Conduct and Ethics Acknowledgement Form

## References:

1. Council of Non-Profits, resources  
<http://www.councilofnonprofits.org/resources/resources-topic/principles-and-practices>
2. Principles and Practices for Non-Profit Excellence in Connecticut  
<http://www.ctnonprofits.org/resources/principles/ethics>



Form ENC-001A Rev 0  
**Conduct and Ethics  
Acknowledgement Form**

Name (print): \_\_\_\_\_ Date: \_\_\_\_\_

ACA Title: \_\_\_\_\_ Responsible For: \_\_\_\_\_

My Supervisor: \_\_\_\_\_ Their Title: \_\_\_\_\_

I have been provided with a copy of the American Canoe Association Conduct and Ethics Policy. I certify that I have read it in detail and I fully understand its content. I agree to abide by the requirements this policy with regard to all my duties and activities with the American Canoe Association.

I further agree to inform my supervisor immediately if I believe any violation (unintentional or otherwise) of this policy has occurred.

I understand that violation of this policy will lead to disciplinary action, up to and including termination of my service with the American Canoe Association.

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