C.O.P.S. Confidentiality & Financial Ethics Agreement

The National Board of Concerns of Police Survivors (C.O.P.S.) has directed the National Office to ensure that the C.O.P.S. Confidentiality & Financial Ethics Agreement form is signed by each National and Chapter official. This pledge will require you as an officer to always work in the best interest of Concerns of Police Survivors. Your active support and participation in any other "law enforcement support group" that is not affiliated with Concerns of Police Survivors will be prohibited when you sign this document.

Serving on a C.O.P.S. Board may put you in touch with "proprietary information" from both the National C.O.P.S. organization and the chapter. This agreement is essential to ensuring that C.O.P.S.' proprietary information stays within the organization. The National C.O.P.S. Office will not release survivor information, mailing lists, or other proprietary information to Board members and/or C.O.P.S. chapter representatives unless this form is on file with the National Office.

In response to being a Board member serving on the National and/or a chapter Board of Concerns of Police Survivors, the undersigned does hereby voluntarily make the following pledge and representation to those who will be considering my election/appointment.

Each officer, Board member, volunteer, or other individual serving C.O.P.S. or any C.O.P.S. chapter in any way acknowledges the confidential nature of the mailing, donor and membership files and lists, as well as the practices, procedures, and methodologies of C.O.P.S. and any C.O.P.S. chapter. All such information that is of a confidential nature shall, by agreement, not be distributed or used except in accordance with or for the benefit of C.O.P.S. and/or its affiliates. This restriction will include, but not be limited to, records, documents, materials, mailing lists, donor lists, contracts, methodology of C.O.P.S. or any of C.O.P.S. affiliates, however obtained. It is the express intention of C.O.P.S. to keep all such proprietary property restricted in its use or distribution solely for the benefit of C.O.P.S. and/or its affiliates.

Each officer, board member or volunteer, shall be required to return all property of C.O.P.S. and the C.O.P.S. chapter he/she serves, including, but not limited to, donor, membership, and mailing lists and any physical assets and other proprietary data or objects acquired through the individual's relationship with the corporation, as well as any and all copies of such items, immediately upon the resignation or other termination of the individual's service to C.O.P.S. or any C.O.P.S. chapter.

I fully understand that as a Board member of C.O.P.S. I will have a fiduciary duty to act on behalf of the organization, and be held to a standard of integrity, honesty, and dedication to advance the program services of C.O.P.S. Consistent with my pledge, should I be elected or appointed to a Board position, I further understand and agree that I am obligated now and at any time hereafter to disclose any kind of conflict of interest whatsoever, whether direct or indirect, of a financial nature. I believe in the principles of C.O.P.S. and those who serve the organization, and state herein that I am not now, nor will I be throughout my membership or term on the Board (National and/or chapter), a member of or be affiliated with any other group or organization whose purposes are competitive or in opposition to those of C.O.P.S. If elected or appointed, I pledge to the membership to conduct myself in a truthful and honest manner during my term on the Board (National and/or chapter), and always to promote the welfare of C.O.P.S. and to keep confidential all information to which I might be privy, that is of a proprietary nature. It is acknowledged that the terms of this C.O.P.S. Confidentiality & Financial Ethics Agreement are necessary and reasonable for the proper protection of C.O.P.S. and any C.O.P.S. chapter.

CODE OF ETHICS

To uphold the highest standards and ensure the integrity, honesty and reputation of the entire C.O.P.S. organization, we agree to voluntarily comply with the following Code of Financial Ethics and Accountability and related Financial Reporting and Management Practices. National C.O.P.S. has the right to review financials and provide oversight to the chapters and reserves the right to hire an independent auditor at National's expense to ensure transparency within the C.O.P.S. organization. The Board shall sign and affirm their commitment to C.O.P.S. at each election meeting or any changes to the Board. We affirm our commitment to the following Code of Ethics based on the values of C.O.P.S. As board members and/or volunteers, we pledge to follow both the letter and the spirit of the following code:

A. We agree to act honestly, ethically, and to always promote the best interests of C.O.P.S.
B. We will avoid any actual or appearance of conflicts of interest.
C. We will comply with applicable laws, rules and regulations of federal, state and local governments.
D. We will responsibly use and control all assets, resources and information in our possession.
E. We will encourage the prompt reporting of any violations of this Code of Ethics or other governing documents to our Audit Committee or other designated entity.

FINANCIAL REPORT AND MANAGEMENT PRACTICES

We recognize that financial reporting and an integrated system of internal controls are key responsibilities of management. Periodic review of our financial status by the Board is essential and an integral part of their duties. An annual independent examination and assessment of our finances by a CPA, professional accountant or the Chapter's audit committee is a key element in maintaining credibility and ensuring the safeguarding of our assets.

Quarterly Financial Statements: We recognize our obligation to report the financial position and results of operations and cash flow of the organization in accordance with generally accepted accounting principles.

Internal Controls: We will have an integrated system of internal control, designed to provide reasonable assurances that we will attain the following:

A. Effectiveness and efficiency of operation, including the safeguarding of assets.
B. Reliable financial statements.
C. Compliance with applicable laws and regulations.

Annual Audit (If appropriate): We will engage an independent accounting firm to conduct an examination of our financial statements. The independent accounting firm will conduct its audit in accordance with generally accepted accounting and auditing standards. The auditors will examine our financial statements and internal control assessment and report on their examination and recommendations for changes in the financial statements, reporting practices or internal controls. This report will be provided directly to our Audit Committee and the Board. An Annual Audit will be done yearly for any chapter that has a net worth of $200,000.00 or more, excluding restricted funds. The period subject to the Annual Audit is the fiscal year beginning April 1 and ending March 31. The Annual Audit must be completed and reported/ submitted to the Chapter Board and to the National C.O.P.S. Office no later than July 31.

Audit Review: We will have a properly constituted Audit Committee. If an Annual Audit Review is applicable, the Audit Committee shall conduct the Annual Audit Review of the Chapter's financials. The period subject to the Annual Audit Review is the fiscal year beginning April 1 and ending March 31. The Treasurer is encouraged to be present at the Annual Audit Review meetings; however, as a minimum, the Treasurer must be available to answer questions and to provide any documents and records requested by the Audit Committee members. The Annual Audit Review must be completed and reported/submitted to the Chapter Board and to the National C.O.P.S. Office no later than July 30.

Audit Review Must Consist of the Following:

1. Random review of accounts payable records, invoices and receipts
2. Random review of vendor invoices
3. Random review of Bank Statements

4. Random review of cash receipts, checks received and deposits
5. Random review of Treasurer's monthly/quarterly reports
6. Random review of meeting minutes to verify expenses had prior votes of approval by the Board.

Upon completion of the Audit Review, a written letter documenting the committee's findings and recommendations must be prepared and signed by the Audit Review Committee members.

Whistleblower Protection: Any member witnessing illegal, unethical, or conduct which they perceive to be in breach of the fiduciary duty of this organization to its supporters, may report same without fear of retaliation or retribution. If you witness such conduct within your chapter, any other chapter, or by a National Board member, the incident should be reported to your Chapter President or the Regional Trustee if it involves the Chapter President.

Conflict of Interest: We have adopted a conflict of interest policy governing our officers and volunteers. We agree that a conflict of interest arises when an officer or volunteer is influenced by personal considerations, including but not limited to, financial considerations in the course of performing work for C.O.P.S. All officers and volunteers should disclose any activity or relationship, which may be perceived as a conflict of interest, and a record of that disclosure should be maintained.

Document Retention and Destruction Policy: The Chapter will identify and record the retention requirements that are legally mandated. No document that is involved in any form of investigation, or official inquiry, or any bankruptcy proceeding will be destroyed, altered or falsified in any manner whatsoever. Documents will be categorized into the categories of "Chapter/Corporate Records," "Financial Records," "Tax Records," "Grant Records," "Contribution Records," and "General Records." The minimum retention requirements for Chapters are defined in the Record Retention Schedule attached. The Chapter may define additional time periods being specified as may be required by legal or accounting advisors. The Board will have a destruction policy that will include who will make the decision pertaining to the destruction of documents of the Chapter. The Chapter may use the National C.O.P.S. office as its permanent records repository site.

Certification of Form 990s: The Chapter agrees to sign the IRS Form 990s to attest to its accuracy and completeness of its contents, as well as to the accuracy of financial reports utilized during the year and in preparation of the Form 990s. Chapters eligible to file 990EZ or e-postcard do not require signatures. The financial statements and Form 990s will not contain any untrue material statements or facts and will not be misleading in their representation. Form 990s will be made available to the public upon request.

CONDUCT IN REGARD TO FISCAL MANAGEMENT
The conduct of all volunteers and officers of C.O.P.S. impacts our ability to manage our financial resources and serve the community. In order to strengthen our ability to comply with the Code of Ethics and Principles in this document, we will ask each member of the Board, or other volunteer groups to agree to conduct him or herself in a manner that promotes essential values and ethical behavior that include:

1. To operate in a manner that upholds the integrity of the organization and ensures public trust.
2. To uphold all applicable laws and regulations, and furthering the ability of C.O.P.S. to accomplish our mission.
3. To be a responsible steward of the resources of C.O.P.S.
4. To continually develop a culture of financial transparency.
5. To ensure that the organization is acting in the best interests of those who support it and those who it serves.
6. To use the resources of the organization in a responsible and effective manner.

Attachment 1 – Record Retention Schedule

RECORD TYPE	RETENTION PERIOD
A. Chapter/Corporate Records	
Annual Reports to Secretary of State/Attorney General	**Permanent**
Articles of Incorporation	**Permanent**
Articles of Affiliation	**Permanent**
Chapter Charter	**Permanent**
Bylaws	**Permanent**
Board Meeting and Board Committee Minutes	**Permanent**
Board Policies/Resolutions	**Permanent**
IRS Application for Tax-exempt Status (Form 1023)	**Permanent**
IRS Determination Letter	**Permanent**
State Sales Tax Exemption Letter	**Permanent**
B. Financial Records	
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	**Permanent**
Bank Statements and Canceled Checks	7 years
Expense Records	7 years
General Ledgers	**Permanent**
Electronic Payments Records	7 years

Investment Records	7 years after sale of investment

C. Tax Records

Tax-Exemption Documents and Related Correspondence	**Permanent**
IRS 990 tax returns, 990EZ, e-postcard filing acknowledgement	**Permanent**
Sales/Use Tax Records	4 years

D. Grant Records

Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
	All evidence of returned grant funds

E. Contribution Records

Records of Contributions	**Permanent**
Other documents evidencing terms of gifts	**Permanent**

F. General Records

Contracts (after expiration)	7 years
Licenses and Permits	**Permanent**
Lease Agreement	**Permanent**
Property Insurance Policies	**Permanent**