



Colorado State Council

All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Policy	Page
Antitrust	<u>1-2</u>
Conflict of interest	<u>3-4</u>
Federal Filing Requirements	<u>5-6</u>
Records Retention and Destruction	<u>7-8</u>
Whistleblower Protection	<u>9-11</u>
Finance, Investment and Reserve	<u>12-15</u>

Title: Antitrust Policy	
Approved by: Colorado State Council Board of Directors	Origination Date: 1/28/2018

Policy:

1.1 To ensure monitoring of organization activities in order to prevent violations of antitrust laws, Colorado Emergency Nurses’ Association (CO ENA) will adhere to federal and state antitrust laws and regulations application to 501 (c) (3) organizations.

Standards/Criteria:

2.1 Under federal and state antitrust laws, CO ENA may be held liable for action that constitutes a restraint of trade.

2.2 CO ENA exercises extreme caution regarding its business decisions and does not engage in any activity that may result in an unreasonable restraint of trade.

2.3 CO ENA bases business decisions on stated, reasonable criteria that are applied objectively, considers all potential vendors, and documents the basis for decisions.



Colorado State Council

All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Procedure:

- 3.1 CO ENA consults ENA national legal counsel in advance of all new programs or changes in existing programs that have potential antitrust implications.
- 3.2 Minutes of all CO ENA meetings accurately reflect the business conducted and reflect compliance with antitrust laws.
- 3.3 A CO ENA member who has concerns regarding antitrust should immediately contact the President. The President consults with the CO ENA and ENA National legal counsel as warranted.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Title: Conflict of Interest Policy	
Approved by: Colorado State Council Board of Directors	Origination Date: 1/28/2018

Article I

Purpose:

The purpose of this policy is to protect the interest of the Colorado Emergency Nurses' Association (CO ENA), a tax-exempt organization, when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the CO ENA or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II

1. **Interested Person:** Any Director, Principal Officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, in an interested person.
2. **Financial Interest:** A person has a financial interest if the person has, directly or indirectly, through business, investments, or family, the following examples but is not limited to:
 - a. An ownership or investment interest in any entity with which CO ENA has a transaction or arrangement,



Colorado State Council

All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

- b. A compensation arrangement with any entity or individual with which CO ENA has a transaction or arrangement, or a proposal of ownership or investment interest in, or compensation arrangement with, any entity or individual with which CO ENA is negotiating a transaction or arrangement.

A financial interest is not necessarily a conflict of interest. Under Article III, Section b, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III

Procedures

- 1) In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the CO ENA State Council and other persons with governing board delegated powers considering the proposed transaction or arrangement.
 1. Disclosure will be made both verbally and in writing at the meeting of the State Council
- 2) The remaining members of the State Council shall decide if a conflict of interest exists.
- 3) After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the CO ENA State Council meeting while determination of a conflict of interest is discussed and voted upon.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Title: Federal Filing Requirements	
Approved by: Colorado State Council Board of Directors	Origination Date: 1/28/2018

Policy:

- 1.1 To comply with federal filing requirements to retain Colorado Emergency Nurses’ Association’s (CO ENA) 501 (c) (3) status.
- 1.2 To comply with federal tax filing requirements, including reporting unrelated business income as appropriate.

Standards/Criteria:

- 2.1 CO ENA is included in ENA’s 501 (c)(3) Group Exemption Number 3393.
- 2.2 ENA National Office completes annual filing for the group exemption, which includes name, address, and federal employer identification number (FEIN) of CO ENA, confirming to the Internal Revenue Service (IRS) that CO ENA is continuing to work towards the advancement of emergency nursing through education and public awareness.
- 2.3 CO ENA has annual gross receipts in excess of \$25,000, and therefore is required to file annual information return, Form 990, Return of Organizational Exempt from income tax form or Form 990-EZ, Short Form Return of Organization Exempt from Income Tax.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Procedure:

Form 990 or 990-EZ

- 3.1 The CO ENA Certified Public Accountant (CPA) completes the appropriate form (990 or 990-EZ) in conjunction with the treasurer.
- 3.2 The treasurer presents the finalized document to the board of directors for review.
- 3.3 Upon approval by the CO ENA Board of Directors, the Treasurer and the President sign the completed form and the Treasurer submits to the IRS.
- 3.4 Filing is due by May 15.
- 3.5 A copy of the filing is submitted by the Treasurer to ENA National Office by email at componentrelations@ENA.org by May 31, end of business.

Form 990-T

- 4.1 The CO ENA CPA completes the appropriate form (990 or 990-EZ) in conjunction with the Treasurer.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Title: Records Retention and destruction	
Approved by: Colorado State Council Board of Directors	Origination Date: 1/19/2016 Revised and Ratified: 1/28/2018

Policy:

- 1.1 To outline the timeframes for retaining and destroying records of the Colorado Emergency Nurses' Association (CO ENA).

Standards/Criteria:

- 2.1 Records Retention:
 - a. Any records deemed Historical in nature will be maintained and preserved in its original format.
 - 1) Historical records may include but are not limited to: Original articles of incorporation as well as any awards or certificates presented to the CO state council.
 - 2) These historical documents will be maintained and stored by the current President of CO ENA or a designee. In the event that a designated person is maintaining these records, documentation of this designee must appear in the next meeting minutes of the Board of Directors.
 - b. Financial records must be maintained for a period of seven years.



Colorado State Council

All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

- 1) These records may be maintained electronically
- 2) Financial records will be maintained by the current Treasurer of the organization and passed to the incumbent treasurer by the 15th of January of each year.

3.1 Electronic Storage

- a. Retained financial records may not be stored on a personal computer.
- b. Retained records will be stored in two locations:
 - 1) State council owned SharePoint site, cloud-based storage
 - 2) Financial records will be electronically maintained and/or scanned and maintained by Treasurer with back up to physical media USB drive

4.1 Destruction of Records

- a. Handwritten records that are scanned and stored electronically may be discarded
- b. Any records containing financial information for the organization must be shredded
- c. Electronic documents and records that are stored on physical media (hard drives, USB drives, CDs, DVDs, tape backup, etc.) also need to be destroyed. Destruction of these records can be done by physical obliteration of the media (breaking or physically shredding CDs and DVDs, drilling into a hard drive to destroy it, etc.). Destruction can also be done by electronic shredding of the media by a commercially available program (Norton, McAfee, etc.) or a free programs such as Eraser (<http://eraser.heidi.de>) or Darik's Boot-n-Nuke (www.dban.org/download).
- d. All records (whether paper or electronic) that are destroyed must be recorded on a document destruction log before being destroyed. The terms "records" and "records retention" include hard copy paper, computer disks,



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Title: Whistleblower Protection	
Approved by Colorado State Council Board of Directors	Origination Date: 1/28/2018

Purpose:

- To protect a volunteer who reports and activity viewed as unlawful or unethical from retaliatory action.
- To offer a volunteer a mechanism to report such activity.
- To ensure that the Colorado Emergency Nurses Association (CO ENA) is as compliant as possible to the Sarbanes-Oxley Act of 2002.

Policy:

1.1 The CO ENA, including its Officers and other volunteers, will not take retaliatory action against or interfere with the lawful employment or livelihood of any volunteer (i) reporting an activity suspected to be in violation of state or federal law, questionable corporate accounting practices, internal controls or audit matters (collectively, “protected disclosure”); or (ii) who has refused to obey and illegal or unethical request.

Standards/Criteria:

2.1 Criminal whistleblower provisions of Sarbanes-Oxley Act of 2002 apply to not-for-profits. It is possible that a criminal action could be brought against CO ENA for harassing or interfering with the lawful employment of a volunteer because he or she reports a suspected violation of federal law.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Operational Procedure:

- 3.1 A volunteer with knowledge or a concern relative to activity suspected to be illegal, dishonest, fraudulent, and/or unethical should communicate these concerns by contacting the CO ENA President, or any member of the board. If this is not an option, the volunteer should contact National ENA's legal counsel.
- 3.2 The CO ENA President will deliver immediately an accurate and complete report of illegal or dishonest activity to appropriate National ENA Leadership or Legal Counsel. It will then be determined who is responsible for investigating and coordinating corrective action.
- 3.3 Protected disclosures may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violation will be kept confidential to the extent possible, consistent with the need to conduct an investigation and pursue necessary legal or disciplinary action.
- 3.4 The whistleblower is protected from retaliation based on reporting the activity in accordance with this policy and procedure, including any adverse employment action such as termination, harassment, compensation decreases, poor work assignments and/or threats of harm.



Colorado State Council

All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

- 3.5 The whistleblower has a right to protection against retaliation for reporting activity in accordance with this policy. However, there is no immunity from any personal wrongdoing that is alleged and investigated, or from discipline or termination based on job performance or other factors such as inappropriate behavior, etc.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

Title: Finance, Investment and Reserve	
Approved by Colorado State Council Board of Directors	Origination Date: 1/11/2022

PURPOSE

To establish the investment goals, objectives, and policy for managing the short- and long-term investment funds of the Colorado Emergency Nurses Association (Herby referred to as COLORADO ENA or the Association). It is the intent this policy to provide meaningful guidance for the management of COLORADO ENA funds and to provide the flexibility to respond to given changing economic, business and investment conditions.

1. GOALS: COLORADO ENA funds will be invested in such a manner as to:
 - A. Maximize total returns consistent with (1) acceptable levels of risk and (2) the liquidity needs of the Association.
 - B. Ensure the financial health of the association.

2. Short-term Funds
 - A. The goals of investing short-term funds shall be preservation of principal, liquidity timed to spending needs and reasonable current income, subject to any grant restrictions.

3. Long –Term Funds
 - A. Long-term Funds: The goals of investing long-term funds shall be to generate a reasonable rate of return at a relatively low / moderate level of risk, prescribing the real inflation-adjusted value of the fund over time.
 - B. Purpose: The creation and maintenance of adequate reserves is a fundamental tenet of sound financial management. The purpose of accumulating reserves of COLORADO ENA is to assure that the Association has the financial means to continue to provide essential services to its members in both the short- and long-term future.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

C. Long Term Objectives:

1. To sustain basic operations and core member services for a minimum of one year in the event there is a meeting cancellation or a decline in a major revenue source.
2. To sustain essential member services during any unexpected economic downturn.
3. To cover unbudgeted and extraordinary expenditures brought about by unanticipated challenges or opportunities.

4. Investment Objectives

- A. The investment objective is to grow the value of the COLORADO ENA investment funds over the long term and to earn total rates of return greater than those currently received by the Association's banking, while avoiding undue risk and generating liquidity sufficient for the needs of the Association's operations. Although short-term fluctuations will affect portfolio performance, the Council expects: (a) the short-term investments to preserve principal and the invested portion thereof to generate current income equal to a market rate of return for short-term fixed income securities; and (b) the long-term investments to provide for any emergency liquidity needs of the Council and to generate a total return net of investment expenses over a five-year moving time period that exceeds the rate of inflation plus three to five percent (3-5%) annually, (Market conditions permitting).

5. General Investment Accounts and Roles

- A. GENERAL ACCOUNTS: The accounts for COLORADO ENA shall include the following.

1. Checking Account: COLORADO ENA shall maintain an active checking account with a minimum of three (3) signatures rights at all times. These signatures shall include the President, Treasurer, and President Elect. In the event that there is a treasurer elect serving as a member at large, a fourth (4th) signature may be added to assist with transition into the treasurer role.
2. All direct deposit funds will be directed into the COLORADO ENA checking account. Funds can be transferred at will from checking to savings and vice versa in order to maintain the business of COLORADO ENA.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

3. Long Term Account: At minimum a quarterly deposit into the COLORADO ENA long term account will be maintained. Long term accounts will be reviewed semiannually for risk, return. Withdrawals from the COLORADO ENA long term account must be approved by a majority vote of the COLORADO ENA Board of Directors.

B. Role of the Board of Directors

1. The COLORADO ENA Board of Directors shall make decisions considering the advice of the investment managers, brokers and/or bankers with respect to investments. The Board of Directors shall vote on these decisions and have this vote recorded as with all other board of director's decisions.
2. It shall be the responsibility of the COLORADO ENA Board of Directors to set a targeted goal for long term reserves to meet the objectives of this policy.

C. Role of Treasurer

1. The Treasurer shall share information provided by the advisor/financial planner to the Board of Directors with respect to the status of investments and shall monitor the implementation of the decisions of the Board.
2. It is the responsibility of the treasurer to inform the board of any communications about market changes that may adversely affect the implementation, goals, and objectives of COLORADO ENA.
3. The COLORADO ENA Treasurer is responsible for maintaining a written list of instructions regarding account information, and methods of accessing these accounts. This is to be protected information and not stored on a personal computer.

6. Investment Selection Standards

- A. Investments will be made and held through collective investment vehicles rather than individual securities.
- B. The COLORADO ENA may accept donations of marketable securities, which will be reviewed to determine whether or not the investments fit within the guidelines of this policy, if not, it will be sold.



All policies and procedures of Colorado ENA will be reviewed, updated, and ratified annually by the Colorado ENA Board of Directors. This document may be amended or any exceptions to it may be authorized by resolution of the Board of Directors at any time. THIS DOCUMENT HAS BEEN REVIEWED AND RATIFIED

FOR YEAR 2022, on Jan 11, 2022

7. Prohibited Investments and Transactions

- A. The following investments and transactions are prohibited: direct investment in real estate, short sales, margin transactions, non-publicly traded securities and derivatives; except those investments in mutual funds that employ such strategies on a limited basis or only for hedging purposes are permitted.

8. Investments Performance Review Evaluation and Reporting

- A. The COLORADO ENA Board of Directors shall review and evaluate the performance results of the investments funds semiannually and shall compare performance results to relevant benchmarks.