

GCOS Active Policies 2021

The Greater Cincinnati Orchid Society

Mission, Vision, Values

Mission:

The mission of the Greater Cincinnati Orchid Society is to create and stimulate knowledge and interest in orchids and their culture, to demonstrate orchid culture to the public, and to preserve orchid biodiversity both in nature and in cultivation by enthusiasts.

Vision:

People in the Greater Cincinnati area will have a resource for learning orchid culture, displaying, exchanging, and obtaining orchids, recruiting new enthusiasts, and participating in the stabilization of orchid habitat.

Values:

- Dedication to high quality educational experiences
- Science-driven
- Appreciation for the beauty and diversity of orchids
- Welcoming, friendly environment for people of all backgrounds that supports learning and engagement with the Society
- Fostering collaboration among enthusiasts
- Transparent, participative governance
- Conservation and preservation of orchid biodiversity

Membership

Membership Policies

Membership Classes

The Greater Cincinnati Orchid Society (GCOS) establishes: four membership classes: active, student, life and honorary; two membership types: individual and family; and defines herein membership in good standing.

Membership Classes

Active Membership

Any person may join GCOS as an active member upon the payment of one year's dues, as established by the Board from time to time.

Student Membership

Full-time students, through high school, undergraduate and graduate levels of college, may receive one year of membership, without charge and without voting privileges. Subsequent student membership may be a) paid at a student rate, or b) earned in lieu of a payment based on a minimum number of hours volunteered at GCOS events or participating in GCOS activities. The rules for earned membership rates and minimum efforts on behalf of GCOS shall be determined by the Board and may vary from time to time. Paid and earned student members shall have voting privileges.

Life Membership

The Board may nominate any person as a life member in recognition of outstanding service to GCOS during a period of active membership. Life Members may be elected by a majority of the voting members present at any regular meeting. A life member may vote on any matter for which an active member can vote and is not required to pay dues. Life members shall have an indefinite membership which terminates at death or resignation.

Honorary Membership

The Board may nominate as an honorary member any person who is not a GCOS member in recognition of outstanding service to GCOS. Honorary members may be elected by a majority of the voting members present at any regular meeting. An honorary member is not a voting member and is not required to pay annual dues. Honorary members shall have an appointment of one year. Honorary members without a break in membership status may be extended for additional one-year terms by a majority vote of the Board.

Membership Types

Individual and Family Memberships

The Board shall set dues to permit individual and family memberships. Family members may include up to two adults and any number of children under the age of 18, all living at the same address. A family membership shall have up to two votes, which may not include any person under the age of 18 as a voting member unless that person has independent membership as a student.

Membership in Good Standing

Members in good standing are those who meet the standards established below:

A. Payment of dues

Dues for the following membership (calendar) year are due in full by December 31st of the prior year. Former active members who have lapsed will not have voting rights until reinstated by paying dues. Members who renew after February 28th may not be included in the membership roster. A lapsed member who renews will be considered a continuous member, rather than a new member, for up to one year. For the purpose of new member benefits, special offers or incentive programs, the Board may require more than a year of absence to be eligible for new membership rates and benefits.

B. Appropriate conduct

Members uphold the Code of Ethical Behavior and the Values of GCOS. The Board shall have the authority to dismiss any member or officer for:

- a) unethical, improper, illegal, dishonest, or disruptive conduct related to GCOS purposes;
- b) dysfunctional or inappropriate behavior that is deleterious to GCOS's ability to attract and retain members, or organize and present its educational and public programs; and
- c) any other matter that may bring GCOS into disrepute because of the person's membership.

Dismissal process: Any member against whom such an allegation is made to the Board shall be notified in writing of the time and date of a hearing, and the matter under consideration for which the Board will consider membership revocation. The member may make a written statement to the Board, or with the Board's permission, may make an in-person statement to the Board. The Board will make a determination within ten days and notify the former member by mail. A unanimous vote of the Board is required for

dismissal from membership. The Board shall have full discretion to determine whether or not to refund any portion of the dismissed member's dues.

Membership Dues Schedule

The Greater Cincinnati Orchid Society (GCOS) requires membership dues to help to pay expenses of the meetings, exhibitions, field trips, speakers, newsletters, web site, and other costs of running the organization for its charitable, educational, and scientific purposes. To that end, the GCOS membership dues are established as follows:

<u>Membership Status</u>	<u>Dues</u>
Honorary	no dues
Life	no dues
Active, Individual	\$25
Active, Family	\$30
Student	\$10, or
Under age 18	3 hours of service
Age 18 or over	8 hours of service

Dues are calendar year, and not pro-rated. However, new members joining after October 1st will receive membership for the rest of the current year and all of the next membership (calendar) year.

Student service must be attested to by a board member or function chair. Service may include volunteering for a Show, a Potting Bee, or similar event.

Membership promotion programs may be established from time to time by the board.

Board Member Expectations

To support GCOS' vision and operations, GCOS board members are expected to attend and prepare for all board, appointed committee meetings and annual membership meetings. When possible, attend society meetings and events.

Board members are expected to serve on at least one committee.

Orientation of incoming directors with present directors will occur at a meeting following their election and before the first meeting of the new board to ensure successful transition and explain necessary policies and procedures.

The titles and responsibilities of the officers are set by the Board as follows:

President

The President presides at all regular and special meetings of GCOS and of the Board of Directors. The President shall lead the Board in appointing the chairs and members of all advisory committees. The President is an ex-officio member of all committees. The President is responsible or by delegation that the GCOS bulletin is published, the GCOS website is maintained and assures that required information is available to the public. The President exercises general supervision over the operations of the Society.

Vice President

The Vice President performs the duties of President when the President is unable, for whatever reason, to perform those duties. The Vice President oversees or delegates fundraising processes, and development of membership and marketing.

Treasurer

The Treasurer deposits dues and other revenues, maintains the financial records and accounting books, reports financial issues regularly to the Board, manages GCOS accounts and investments, disburses funds in accordance with GCOS policies, prepares and files GCOS income tax returns and various other filings required by the state and federal government, and prepares monthly and annual financial reports.

Secretary

The Secretary keeps a record of all GCOS correspondence, annual membership renewal, and membership records. The Secretary produces written records of all Board meetings and membership business meetings in which actions are taken and manages the annual conflicts of interest declarations.

Immediate Past President

The Immediate Past President shall serve in an advisory capacity to the Board.

Succession of Officers

The Vice President shall succeed the President in the event the President is unable to finish the term of office and shall serve until the next election. After that, the order of succession is Treasurer, and then Secretary.

Committees Policy

Following direction from Article III of the GCOS By Laws the following Board committees are created:

- A. Audit Committee.** The Audit Committee shall directly review the accounting books and related documentation at least once per year. In appointing the committee, the Board will select at least two of the three members for their prior financial and administrative experience, but in no event shall the Treasurer be a member of the Audit Committee. At least one member is not a Director.
- B. Governance Committee.** The Committee shall review the Regulations and policies of the organization and make any recommendations they determine are needed to the Board at least once every two years. The Committee shall identify, evaluate and recruit GCOS Members for nomination as directors and officers. No person may be nominated who has not agreed to serve if elected. The Committee shall recommend the candidates to the Board, which will review and propose candidates for election by the Members.
- C. Event Committee.** The Committee organizes any orchid show, display, seminar, picnic, or other event the Board determines GCOS should sponsor or participate in. They will arrange and/or appoint necessary volunteers or participants, obtain necessary finances and anything else determined to be needed to fulfill the purpose of the activity.
- D. Publications/Communications Committee.** The Committee will be responsible for the communication of the GCOS programs, events and purposes to the membership and public at large.

This will include but is not limited to the creation, management, distribution and/or upkeep of the newsletter, website, Facebook, Dropbox, calendar, and PayPal.

- E. Meeting Committee.** The Committee organizes presentations at the regular meetings of GCOS that are of educational, scientific, informational, and general interest value regarding orchid culture, conservation and related matters and oversees the media, hospitality, and venue necessary for regular society meetings.
- F. Marketing/Membership Committee.** The Committee maintains the membership beginners' group, prospective member, and marketing lists
- G. Conservation Committee.** The Committee organizes the distribution of yearly funds to selected conservation organizations. Evaluates any request for grants to be presented to the Board for consideration. Evaluates and recommends speakers and organizations to support. Organizes any society conservation-based activities.
- H. Ad Hoc Committees.** Ad hoc committees may be created from time to time in accordance with the Regulations. Ad hoc committees shall accomplish a specific purpose, and shall expire at the end of each year, unless another expiration date has been identified in its written statement.

Society Ethics

Society Code of Ethical Behavior applies to all members. The Greater Cincinnati Orchid Society (GCOS) adheres to a standard of ethical behavior as set out in this policy.

GCOS members and directors will:

1. practice environmentally appropriate methods of collecting, cultivating, reproducing, and preserving orchids
2. uphold the scientific, educational, financial and governance integrity of the organization
3. act in the best interests of the organization
4. avoid conflicts of interest, or if a conflict occurs, disclose it immediately
5. provide responsible stewardship of the organization's assets
6. honor agreements with donors regarding the use of funds donated to the organization
7. provide transparency in governance
8. comply with applicable laws and regulations
9. provide an environment that welcomes people of all backgrounds
10. treat other members and the public with respect and courtesy

All financial dealings shall be undertaken and documented with respect to avoiding or managing conflicts of interest and documenting appropriate authorization of expenditures from the Board, and as delegated to authorizing Officers.

No Member shall accept money or other resources on behalf of GCOS without properly documenting, reporting, and turning over those resources to GCOS.

Members are expected to uphold the highest standards of integrity, honesty, and accountability in the affairs of GCOS and conduct themselves in ways that foster collegiality within the organization, and which reflect positively on GCOS.

The Board shall make available for inspection on request by appropriate authorities its minutes, tax filings, state filings, Regulations, and relevant other materials. GCOS intends that its governance and business dealings shall be as transparent as is reasonably feasible.

Conservation Policies

Orchids and Their Habitat

GCOS is so concerned about the preservation of orchids that it incorporates orchid preservation in its mission. We believe the main threat to orchids results from the loss of natural orchid habitat. To preserve orchid diversity for future generations, we focus on fostering orchid diversity in cultivation (ex-situ) as well as protecting natural orchid habitat (in-situ).

Our programs provide information and education that permit our membership and the public the following opportunities:

- To learn non-commercial, home-based orchid cultivation, propagation and protection of orchid biodiversity as a means of preserving orchids in the face of habitat destruction
- To become informed about and connected with efforts to protect and preserve natural orchid habitat
- To take other actions to advocate for orchid and orchid habitat preservation
- To collect, care for, and facilitate the exchange of ex-situ cultivated orchids in ways that augment orchid biodiversity
- To prevent unlawful removal of native orchids from the wild.

Dissemination of Various Orchid Species among Hobbyist Growers

GCOS believes that the ex-situ cultivation of orchids is an essential measure to protect them from the current overwhelming habitat destruction that threatens them. Consequently, we disseminate orchid plants among our members and the public, first, to help hobbyist growers to learn orchid cultivation (which creates orchid preservation capacity), and second, to achieve the broadest possible dissemination and protection of orchids.

Other

GCOS will undertake other activities from time to time, including such things as collaboration with groups fostering environmental protection, collaboration with organizations that protect orchid habitat, and other activities that support our environmental agenda.

Monetary Policies

The Greater Cincinnati Orchid Society (GCOS) will maintain its assets in several ways:

Bank accounts: GCOS shall maintain bank accounts. Such accounts shall be in a federally or state Federal Deposit Insurance Corporation (FDIC) chartered bank, savings and loan, or credit union.

Restricted and endowment funds accounts: Funds that are restricted by the Board of Directors for a specific purpose may be, but are not required to be, kept in a separate institutional account but shall be reflected in GCOS accounting books.

Reimbursement Guidelines

The Greater Cincinnati Orchid Society (GCOS) is willing to reimburse its volunteers and members for certain expenses. For reimbursement of board authorized expenses, we require receipts to be submitted to the treasurer for payment. Travel expenses may be requested of the board for consideration.

Budget Process

A budget shall be developed by the Directors annually for presentation by the Treasurer to the Members not later than the October meeting of any year. The budget shall be voted on by the membership present at the Annual Membership Meeting. The Officers shall have authority to implement the budget approved by the Members.

Changes to the Budget during the Year

The total income and expenses of the budget may be changed by vote of the Members present at a Membership Meeting during the year.

Expense Budget Modifications

The budget may be modified by adjusting the amounts in various budgeted categories during the year by vote of the Directors, provided that the total expenses of the budget do not change.

Purchase Authorizations and Payments

Budgeted purchases and payments shall be authorized by at least one Officer for amounts up to \$1,000; amounts over \$1,000 require authorization of two Officers.

Signature Authority on Accounts

The President and Treasurer shall have signature authority over all GCOS non-endowment accounts. Other officers may be added at the Board's discretion. In addition, the Audit Committee Chair shall, and others as designated by the Board may, be given inquiry access to the accounts.

Cash Basis of Accounting

GCOS shall use the cash basis of accounting, and report financials accordingly.

Capitalization of Assets

GCOS does not contemplate acquiring significant use assets, such as furnishings, computers, buildings, etc. Consequently, and consistent with cash basis accounting, GCOS will not capitalize any expenditures. This policy is subject to revision if circumstances warrant a change.

Temporarily Restricted Accounts

The Board may determine to restrict certain funds for particular uses, based on:

- a) the requirements of donors or grant makers,
- b) anticipated organizational liabilities,
- c) anticipated financial needs of the organization, and
- d) the desire to provide a stable source of income to support particular programs, such as, for example, awards for outstanding plants presented at GCOS exhibitions
- e) multi-year grants

Funds in temporarily restricted accounts are not required to be in separate financial institution accounts but shall be reflected in GCOS accounting books. Such funds may be released into GCOS' regular income by vote of the Board when the restriction has been met or is no longer necessary.

Permanently Restricted Accounts

Certain gifts and donations may be accepted by GCOS as permanently restricted endowment funds. Such funds shall be maintained in separate financial institution accounts, accounted for in GCOS' accounting books, and their principal shall not be invaded. Earnings from such funds may be restricted to special purposes by the Board. The Board shall exercise final authority over the investment of the assets and over the use of the earnings. Movement of the endowment to another financial institution shall require a Board resolution.

Nonprofit Income Tax Filing

GCOS' annual income tax report (the appropriate form of IRS 990) shall be reviewed by the Board.

Fundraising and Gift Acceptance Policy

The Greater Cincinnati Orchid Society (GCOS) raises money from several methods to further its mission. These policies are being established to insure an orderly and functional process for GCOS to raise funds for its operations. The Vice President leads GCOS' fundraising efforts.

Membership Dues

In accordance with its Membership Policy, GCOS receives dues from its members annually.

Events

GCOS undertakes events, typically orchid exhibitions, shows and displays, alone or in collaboration with other orchid societies. Some events are free to the public. Most events are managed so as to at least cover their costs. Any amounts over cost are retained by GCOS.

Gifts and Donations

GCOS accepts unrestricted donations. The most desirable gifts are those with the least restrictions. Funds will be used at the sole discretion of the Board.

Restricted donations (including endowments should they occur) are those funds that must be used only for a specific purpose. Unless they are contributions to an already established restricted fund, these must be accepted through a board resolution. There are many reasons why a restricted gift may be inappropriate for GCOS. The board will determine if the restriction is within our mission, fits our ethics and is a responsibility that GCOS will accept. Restricted funds shall be identified by the board and accounted for separately from other funds. See Financial Management Policies.

Unless determined otherwise, donations such as cash, stocks, bonds, mutual funds, exchange-traded funds, and similar negotiable items are freely accepted. Donations of limited partnerships, real property, artwork, S-corporation stock, intangible property and similar less negotiable items, or any item difficult to value, require board approval for acceptance. The board may determine that it is not willing to accept such gifts. It is GCOS' policy to sell all non-cash financial instruments as soon as it is feasible and to convert them to the permissible cash and investments as outlined in its Investment Policies.

GCOS reserves the right to decline any financial commitment, gift, or bequest, as well as the right to determine how a gift will be credited or recognized.

Proposals (Requests) for Grants

GCOS may apply for grants that may become available from time to time. If accepting a grant would bind GCOS to carry out activities different from current operations, or otherwise require a restricted purpose fund to be created, then no proposal or request may be made without board approval. If a proposal or request for a grant would result in a grant that is a gift, then no one shall be authorized to apply for such a grant without the President's or Vice President's authorization.

Solicitation of Gifts

While members are encouraged to give and solicit unrestricted gifts to GCOS, solicitation of large gifts, defined as those over \$250, shall be done only under the oversight of the President or Vice President.

Goods and In-Kind Donations

GCOS receives donations of various goods from time to time, including plants, orchid cultivation materials, and unreimbursed travel. These are accepted if they can help GCOS accomplish its mission.

Acknowledgements and Receipts for Donors

GCOS provides a receipt for donations of goods; donors are normally responsible for identifying the value of the donation, except for certain unusual gifts. For any donation, GCOS shall indicate any non-deductible amount of the gift according to IRS regulations in effect. Donated securities and financial assets will be recognized at the amount that GCOS obtains from the sale or disposal of the asset. Each donor who makes a gift that meets the IRS gift size threshold will receive a written acknowledgement of the gift, usually a personal letter. GCOS will use the guidelines and thresholds identified in two IRS publications: Charitable Contributions: Substantiation and Disclosure Requirements, and Publication 561.

GCOS will honor the wishes of donors who want to remain anonymous to the membership or the public.

Non-Cash Donations of Goods

GCOS normally does not determine the value of donated goods. The items below should be considered:

- Donors may value unused non-cash goods at an established retail value, as demonstrated by a contemporaneous receipt, by a contemporaneous advertisement, or by a documented inquiry to an independent retailer.
- GCOS may accept an appraisal furnished by the donor but reserves the right to secure its own independent appraisal of donated goods.
- Used non-cash goods (excluding orchids; see below) can be difficult to value. The President, Vice President or Secretary may determine if unusual circumstances warrant GCOS to provide an estimate of value.
- Plant Donations: GCOS frequently receives donations of plants. Plants vary significantly in value, from rare, fully-grown, exemplary specimens to distressed plants that are unlikely to survive. It is our policy to provide receipts for donated plants that are suitable for sale.
 - We do not provide receipts for plants or materials that are donated for use as door prizes. We accept donated door prize plants for redistribution to members and the attending public to meet our mission of promoting broad distribution and biodiversity of orchids in cultivation.
 - Valuation of plants will be declared by the donor, with the following guidelines suggested by GCOS:
 - Plants donated by retailers may be valued according to IRS guidance for business donations.
 - Plants donated to GCOS within 45 days of purchase may be valued at retail price if the purchase receipt is available and the plant is in good condition.

- Plants donated and then sold by GCOS may be valued at the proceeds of the sale, excluding fundraising events, where the amount received may exceed the value of the plant.
- GCOS will provide a receipt describing the donated item signed by an officer or director

Unreimbursed Expenses

If a donor provides unreimbursed benefits to GCOS the donor may request GCOS to provide a written acknowledgement that the benefits were received, but GCOS will not provide a valuation.

Society Conflict of interest

Purpose

The purpose of the conflict-of-interest policy is to protect this tax-exempt organization's (The Greater Cincinnati Orchid Society, or "GCOS") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a GCOS officer or director or might result in a possible excess benefit transaction. This policy supplements rather than replaces state and federal laws applicable to nonprofit organizations.

Definitions

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.

Financial Interest: A person who has directly or indirectly, through business, investment, family or household members:

- a) An ownership or investment interest in any entity with which the GCOS has a transaction or arrangement,
- b) A compensation arrangement with GCOS or with any entity or individual with which GCOS has a transaction or arrangement,
- c) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which GCOS is negotiating a transaction or arrangement.

Compensation: Direct and indirect remuneration and gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Procedures, 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.

Duty to Disclose

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 directors and members of committees with governing board-delegated powers that is considering the proposed transaction or arrangement

Determination of Whether a Conflict of Interest Exists

After disclosing the financial interest and all material facts, and after discussion with the interested person, he/she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists

Addressing the Conflict of Interest

The chairperson of the board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

After exercising due diligence, the board or committee shall determine whether GCOS can obtain a more advantageous transaction or arrangement that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably available under circumstances not producing a conflict of interest, the board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in GCOS's best interest and act accordingly.

Violations of the Conflicts of Interest Policy

If the GCOS board or committee has reasonable cause to believe that a member has failed to disclose an actual or possible conflict of interest, it shall inform the member of the basis for the belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the member's response and making appropriate investigation, the board or committee determines the member has failed to disclose an actual or possible conflict, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the GCOS board and all committees with board-delegated powers shall contain:

- a) The names of persons who disclosed or who were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the decision as to whether a conflict of interest in fact existed.
- b) The names of persons who were present for discussions and votes related to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement and a record of any votes taken in connection with the proceedings.

Compensation

Any member who receives compensation, directly or indirectly, from GCOS for services is precluded from voting on matters pertaining to that person's compensation.

No member who receives compensation directly or indirectly from GCOS can be prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer and member of a committee with GCOS board-delegated powers shall annually sign a statement which affirms that such person has received a copy of the conflicts of interest policy, has read and understands the policy, has agreed to comply with the policy, and understands that GCOS is charitable, and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Concerns and Ethics

Members who have concerns should report them to any Directors.

Serious violations of the Mission, Vision, Values of GCOS grounds for action up to and including removal from membership.

Collaboration Policy

The Greater Cincinnati Orchid Society (GCOS) may collaborate with or join other organizations related to the purposes of GCOS.

GCOS collaborates with American Orchid Society (AOS) and Mid-America Orchid Conference (MAOC) through membership and appoints a representative yearly and reports pertinent information from meetings.

Other collaborations may be sent up with board approval and any other determination of needs and or finances.

Representatives serve at their own expense.

Record Retention

The Greater Cincinnati Orchid Society (GCOS) wishes to provide for the orderly review, retention and destruction of documents created to carry out its business. Documents shall be kept as follows:

Corporate Records (maintained by the Secretary):

Document	Length of Retention
Articles of Incorporation	Permanent
Regulations	Permanent
Ohio Secretary of State Filings	Permanent
Employer Identification Number Notice	Permanent
IRS Application for Tax Exemption	Permanent
IRS Determination Letter	Permanent
Board and Board Committee Minutes	Permanent
State Sales Tax Exemption Letter	Permanent
Board Bylaws (after expiration or replacement)	10 years
Board-Approved Policies (after expiration or replacement)	5 years
Membership Rosters, Board and Officer Correspondence	3 years
Membership Rosters	3 years

Accounting and Tax Records (maintained by the Treasurer):

Document	Length of Retention
Annual audit (internal or external)	7 years
General ledgers	7 years
IRS Form 990	7 years
IRS Form 1099	7 years
Business expense documentation	7 years

Annual financial statement	7 years
Invoices, sales records	7 years
Bank records (check registers, deposit slips, statements, electronic records)	7 years
Donor records	7 years
Insurance Policies (after expiration)	3 years
Leases (after expiration)	7 years
Asset records, including purchase and disposal	Life of the asset plus 3 years

Electronic Records Backup

Secretary and Treasurer quarterly exchange digital checkbook, bank statements, minutes, resolutions on documents.

Transfer of Records Logins and passwords, copies of permanent records to New Officers

When new officers are elected, it is the responsibility of the outgoing officer to provide all current materials and permanent records to the incoming officer.

Document Destruction

Documents can be destroyed after above dates.

Adopted by the Board on October 5, 2021