POLICIES OF THE CENTRAL ARIZONA DENTAL SOCIETY FOUNDATION

November 4, 2013

CENTRAL ARIZONA DENTAL SOCIETY FOUNDATION

CONFLICT OF INTEREST DISCLOSURE STATEMENT

As part of the its Conflict of Interest Policy ("Policy"), Central Arizona Dental Society Foundation ("Foundation") requires that members of the Board of Directors ("Board"), members of any Board committee, officers, key employees, highest compensated employees, and other persons with substantial influence, disclose financial Interests that could lead to an actual or apparent conflict of interest. This disclosure form is intended to implement the Policy's annual disclosure requirement.

I. Print Name of Responsible Person: _____

- ❑ Member of the Board of Directors
- ❑ Member of a Board Committee
- ❑ Officer
- ❑ Key Employee
- ❑ Highest Compensated Employee
- ❑ Other person with substantial influence

II. Have you, any of your Related Persons, or any entity in which you or a Related Person has a Financial Interest engaged in any of the following transactions with the Foundation in the past year:

1. provided services or property to the Foundation in exchange for consideration?

   ❑ YES ❑ NO

2. had any direct or indirect interest in any transaction to which the Foundation was or is a party?

   ❑ YES ❑ NO

3. become indebted to pay money to the Foundation (other than travel advances or the like)?

   ❑ YES ❑ NO

4. received, or become entitled to receive, directly or indirectly, any personal benefits from the Foundation or as a result of your relationship with the Foundation, that in the aggregate could be valued in excess of $100, that were not or will not be compensation directly related to your duties to the Foundation?

   ❑ YES ❑ NO

5. received compensation from an organization that is related to the Foundation through common supervision or control?

   ❑ YES ❑ NO

   If yes, please describe the proceeding(s) and if a Related Person or entity is involved, the identity of the Related Person or entity and your relationship with that person or entity:

   _____

   _____

6. Do you have a family relationship or a business relationship with any other officer, director, trustee, or key employee of the Foundation?

   ❑ YES ❑ NO

7. Did you receive or accrue compensation from any unrelated organization for services rendered to the Foundation?

   ❑ YES ❑ NO

8. Are you aware of any other events, transactions, arrangements or other situations that have occurred or may occur in the future that you believe should be examined by the Foundation in accordance with the terms and intent of the Foundation's conflict of interest policy?

   ❑ YES ❑ NO

   If yes, please describe the situation(s) and if a Related Person or entity is involved, the identity of the Related Person or related entity and your relationship with that person or entity:

   _____

   _____

I HERBY CONFIRM that I have read and understand the Foundation's Conflict of Interest Policy and that my responses to the above questions are complete and accurate to the best of my information and belief. I understand that the Foundation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes. I agree that if I become aware of any information that might indicate that this disclosure is inaccurate or that I have not complied with this Policy, I will notify the the Chair of the Board immediately.

_____ _____

Signature Date

March 25, 2013

Central Arizona Dental Society Foundation

Record Retention Policy

This Policy was approved by the Board of Directors of Central Arizona Dental Society Foundation (the "Foundation") on December 27, 2010 and represents the Foundation's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

1. Purpose

The purpose of this Policy is to ensure that necessary records and documents of the Foundation are adequately protected and maintained and to ensure that records that are no longer needed by the Foundation or are of no value are discarded at the proper time.

2. Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of the Foundation and the retention and disposal of electronic documents. The Executive Director is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Executive Director is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the Foundation; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

Note: In the event of a governmental audit, investigation or pending litigation, record disposal shall be suspended upon the direction of the Executive Director. In addition, the Executive Director should be informed of any situation that might give rise to legal action as soon as the situation becomes apparent and the Executive Director shall thereafter have the discretion to suspend record disposal as he/she may consider appropriate.

3. Applicability

This Policy applies to all physical records generated in the course of the Foundation's operation, including both original documents and reproductions.

APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

A	Accounting and Finance
B	Contracts
C	Corporate Records
D	Correspondence and Internal Memoranda
F	Insurance Records
G	Legal Files and Papers
H	Miscellaneous
I	Payroll Documents
J	Pension Documents
K	Personnel Records
L	Property Records
M	Tax Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements including compiled financial statements and reviews	Permanent
Annual Audit Records, including workpapers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent

Record Type	Retention Period
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

C. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1 Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years.* Some examples include:

- Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
- Form letters that require no follow-up.
- Letters of general inquiry and replies that complete a cycle of correspondence.
- Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
- Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
- Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

F. INSURANCE RECORDS

Record Type	**Retention Period**
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to the Foundation	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years

Record Type	Retention Period
Loss Runs	10 years
Releases and Settlements	25 years

G. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

H. MISCELLANEOUS

Record Type	Retention Period
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent

I. PAYROLL DOCUMENTS

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

J. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

General Principle: Pension documents and supporting employee data shall be kept in such a manner that the Foundation can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

Record Type	Retention Period
Retirement and Pension Records	Permanent

K. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Termination + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Termination + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after termination
Employment Contracts – Individual	7 years after termination
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
Forms I-9	3 years after hiring, or 1 year after termination if later

L. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

M. TAX RECORDS

General Principle: The Foundation must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	**Retention Period**
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

Central Arizona Dental Society Foundation

Whistleblower Policy

Central Arizona Dental Society Foundation (the "Foundation") promotes ethical conduct, transparency and compliance with the law. Should any person know of, or have a suspicion about, illegal or unethical conduct in connection with the finances or other aspect of the Foundation's operations, that person should inform a member of the Foundation's Board of Directors. If the alleged wrongdoing concerns the Board of Directors, then an Officer or Trustee of the Society should be notified instead.

Should the Board of Directors or Officer or Director of the Society receive information regarding alleged illegal or unethical conduct in connection with the finances or other aspect of operations, the Board of Directors or Officers or Directors shall inform the full Board of Directors. The Board of Directors shall investigate all credible allegations at all times respecting the privacy and reputation of individuals involved.

There will be no punishment or other retaliation for the reporting of conduct pursuant to this policy. If the person providing the information requests anonymity, this request will be respected to the extent that doing so does not impede any investigation.