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MARKLUND
GENERAL POLICY AND PROCEDURE

POLICY NO.: 1.1

PAGE: 1 of 1

SUBJECT: Policy Review Procedure

DEPARTMENTS AFFECTED: All

APPROVED BY: GF

ISSUE DATE: 07/11/16

REV. DATE:

EFFECTIVE DATE: 07/11/16

PURPOSE:

To ensure Marklund's policies are reviewed / approved on an annual basis.

This Statement of Policy Review may be changed or modified at any time by action of the President/CEO with the approval of the Board of Directors.

POLICY:

1. The Marklund Board of Directors shall annually review the following Marklund Governance policies:
 - General Policy 1.7: Board Responsibilities
 - General Policy 23: Code of Ethics/Conflict of Interest
 - Human Resources Policy 2.1: Equal Employment Opportunity
 - Human Resources Policy 4.0: Executive Compensation
 - General Policy 5.6: Financial Management
 - Human Resources Policy 3.19: Harassment
 - General Policy 5.18: Investment
 - General Policy 15.3b: Media Relations
 - General Policy 2.18: Record Retention & Document Destruction
 - General Policy 21: Whistle Blower

2. The President / CEO of Marklund is responsible for reviewing all remaining General / HR policies annually and shall report on the completed review period at the January Board of Directors meeting.

MARKLUND
GENERAL POLICY AND PROCEDURE

POLICY NO.: 1.7

PAGE: 1 of 2

SUBJECT: Board Responsibilities

DEPARTMENTS AFFECTED: All

APPROVED BY: GF

ISSUE DATE: 10/18/12 REV. DATE: 07/12/16

EFFECTIVE DATE: 10/18/12

PURPOSE:

The Board of Directors of Marklund establishes these policies and standard operating procedures to enable it to fulfill its duties to the organization and to insure that all Board members are aware of their fiduciary responsibilities. There are four areas of responsibility assumed by each Marklund Board member. These include the following:

1. Development / Fundraising
2. Board Meetings
3. Committees
4. Promoting the Organization

POLICY:

Development / Fundraising: Each Director is expected to contribute and / or raise a minimum of \$2,500/year in support of Marklund which includes a minimum personal gift of \$500. In addition, each Director is asked to develop his / her list of prospects and donors they will appeal to annually in support of Marklund's fundraising efforts throughout the year. Further, Directors are asked to assist in cultivating prospective major gift donors from their personal list.

Board Meetings: Each Director is asked to review materials sent in advance of committee and board meetings in order to contribute effectively in these deliberations. Directors are asked to be accessible to the President & CEO for policy recommendations, professional expertise and guidance as needed. All Governance policies are approved by the Board of Directors.

Committees: Each Director is asked to actively serve and participate on at least one of the following Committees:

- Finance
- Development
- Governance

And one of the following Special Event Committees each year:

- Top Hat Ball
- Marklund Golf Classic
- 5K Run, Walk & Roll

Minimal attendance requirement for regularly scheduled Board and Committee meetings is 75%. Call-in is available for all meetings.

Members of the Board are asked to make every effort to attend the Annual Board Retreat to participate in strategic discussions, goal setting and defining the role of the board in achieving these plans. Members are also asked to attend at least one mission related/client programs and services activity annually. All Board Members are required to annually sign a conflict of interest statement upon election to the board.

Promotion: Each Director is expected to annually do the following:

1. Make at least one presentation to a community club and / or service organization to promote the programs and services of Marklund or host a tour at one of the Marklund facilities.
2. Share information about Marklund with friends and associates in his / her network of influence.
3. Recruit other individuals in his / her network of influence capable of providing volunteer leadership to Marklund either at the Board of Directors, Committee, or Special Events level.

MARKLUND
GENERAL POLICY AND PROCEDURE

POLICY NO.: 23

PAGE: 1 of 4

SUBJECT: Code of Ethics and Conflict of Interest

DEPARTMENTS AFFECTED: All

APPROVED BY: GF

ISSUE DATE: 01/01/12

REV. DATE: 3/12/16, 5/20/16

EFFECTIVE DATE: 04/01/13

PURPOSE

The purpose of the following policy and procedure is to support Marklund's commitment to operations conducted with legal and ethical integrity. The following policy and procedure is designed to guide the Board of Directors and staff in appropriately fulfilling their legal and fiduciary responsibilities by acting in the best interests of Marklund.

CODE OF ETHICS

Marklund seeks to observe the highest standards of ethical conduct in order to retain the trust of the public and confidence of those this organization seeks to help. The Board and staff provide the public face of the organization and are committed to the following code of ethics:

Integrity: We will act in the best interest of the Marklund mission. We will communicate candidly and honestly. We will keep our promises.

Respect: We will treat others equitably in all aspects of our activities. We will listen carefully and promote openness to a diversity of views. We will practice: "Seek first to understand and then be understood". All personnel shall respect and safeguard the personal property of clients, visitors, and other personnel as well as the property of Marklund. Employees will not use or allow the use of Marklund property or equipment for other than activities approved by the organization. Theft and destruction of property may be addressed through treatment planning (clients), disciplinary action (personnel), and/or by contacting law enforcement, as appropriate. Marklund is not responsible for personal property that is not safeguarded or is left unattended.

Loyalty: We will be loyal to the Marklund mission and not any particular group or individual. We will not engage in any conduct that would undermine the public's trust or would tarnish the image of Marklund. We will not engage in any activities or relationships that would create a potential or actual conflict of interest.

Confidentiality: We will not disclose confidential or proprietary information to unauthorized groups or individuals. Personnel shall not act as a witness to documents such as Power of Attorney, guardianship, advance directives, and/or agency contracts without the expressed written approval of the President and CEO of Marklund. Personnel are authorized to countersign documents such as intake forms, authorizations (i.e., release of information form), treatment plans, etc., as directly related to their job duties.

Responsibility: We will be honest and faithful fiduciaries of our resources and utilize them in the most ethical, cost effect way possible. We will report any improper use or misuse of Marklund resources.

Transparency: We will openly and candidly report the activities, decisions and operations of Marklund. We will make our annual report, IRS Form 990 and annual audit available to the public.

Governance: We will strive for excellence and professionalism in all Marklund-related activities. We will be committed to the Marklund mission and promote it competently, efficiently and professionally.

DEFINITIONS

Conflict of Interest or Conflict: a conflict, or the appearance of a conflict, between the private interests and official responsibilities of a person in a position of trust. Persons in a position of trust include staff and Board members of Marklund.

Interested Party: a person whose private interests conflict or appear to conflict with the official responsibilities of that person or the best interests of Marklund.

Board: the Board of Directors.

Staff Member: a person who receives all or part of his/her compensation from Marklund and who is in a position to influence decisions made on behalf of Marklund. This will include Leadership staff and all other staff with decision-making authority.

Immediate Family: an individual's spouse/domestic partner, children, siblings, in laws corresponding relatives of the employee's spouse/domestic partner and other persons who are members of the individual's household.

Volunteer: A person of 16 years age and above who has formally agreed (in writing) to provide services at the direction of and on behalf of Marklund without any present or future expectation of reimbursement either monetarily or via in-kind services.

Scope: This policy applies to Board and staff members, and immediate family members of the Board and staff. The terms Board and staff members are inclusive of immediate family members unless otherwise stated.

POLICY

Board members may not use professional relationships or affiliation with Marklund to further his or her own private or personal interests. Board members will be required to provide information concerning any possible conflict of interest so that disclosure, if necessary, is made in conformance with this policy.

No Board member may derive any personal profit, directly, by reason of his or her membership on the Board of Directors or because of services provided to the Board (the restriction of deriving profit from a transaction does not apply as long as the goods or services provided to the agency are priced at or below market value, and are documented in the agency's financial report).

Each Board member must disclose to the Board any personal interest which he or she or any member of his or her Immediate Family may have in any current or potential matter before the Board and refrain from participating in any decision on such matters.

No member of the President/CEO's or the Chief Financial Officer's Immediate

Family shall serve on the Board of Directors for the organization and no member of any Board member's Immediate Family may serve as President/CEO, the Chief Financial Officer, or an independent contractor of the organization.

There shall be no familial relationship between the President/CEO and the Chief Financial Officer.

A possible conflict of interest exists when a Board or staff member has a material personal interest, either direct or indirect, in a proposed transaction involving Marklund.

Examples of conflicts of interest that must be disclosed and reviewed include, but are not limited to the following:

- A Board member is related to another Board or staff member by Immediate Family relationship.
- A staff member in a supervisory capacity has an Immediate Family relationship with another staff Member whom he/she supervises.
- A Board member or their organization/company stands to benefit from a Marklund transaction or receive payment for any subcontracts, goods, or services.
- A Board or staff member is a member of the governing body of a contributor to Marklund.
- A Board member is formally considering employment with Marklund.

Prohibition on Gifts: No Board or staff member shall accept anything of value from a person or entity that is or may reasonably be expected to do business with Marklund, including entertainment, tickets, meals, clothing or other items, unless (i) such gift is of nominal value, (ii) the recipient of the gift is not expected to take or refrain from taking any action in connection with the receipt of the gift, and (iii) the gift is in keeping with good business ethics and/or refusing such gift would be contrary to the accepted norms under the circumstances.

PROCEDURE

Board and staff members are under a continuing obligation to disclose any actual or potential conflict of interest as soon as it is known or reasonably should be known.

Board and staff members shall complete the Marklund Disclosure Statement Questionnaire about any actual or potential conflicts of interest. The disclosure statement shall be completed upon the Board member's initial association with Marklund, and shall be updated annually thereafter. Staff shall complete upon hire and update relevant information in writing to the Director of Human Resources. An additional disclosure statement shall be filed at such time as an actual or potential conflict arises.

For Board members, the disclosure statements shall be provided to the Chair of the Board, or in the case of the Chair's disclosure statement shall be provided to the Secretary of the Board. Copies shall also be provided to the President/CEO.

For staff members, the disclosure statements shall be provided to the Director of HR. The President/CEO's disclosure statement shall be provided to the Chair of the Board.

The Secretary of the Board of Directors shall file copies of all disclosure statements with the official corporate records of Marklund.

Review of Actual or Potential Conflicts - Generally

Whenever there is reason to believe that an actual or potential conflict of interest exists between Marklund and a Board or staff member, the Board of Directors shall determine the appropriate organizational response.

Where the actual or potential conflict involves a staff member of Marklund other than the President/CEO, the President/CEO shall, in the first instance, be responsible for reviewing the matter and may take appropriate action as necessary to protect the interests of Marklund. The President/CEO shall report to the Chair of the Board the results of any review and the action taken. The Chair, in consultation with the Executive Committee, shall determine if any further Board review or action is required.

Addressing Conflicts of Interest - Specific Transactions

Where an actual or potential conflict exists between the interests of Marklund and a Board or staff member with respect to a specific proposed action or transaction, Marklund shall refrain from the proposed action or transaction until such time as the proposed action or transaction has been approved by the disinterested members of the Board of Directors. The following procedures shall apply:

- The Board or staff member who has an actual or potential conflict should disclose that conflict before the Board of Directors takes action on the matter. The minutes of the meeting should reflect that a disclosure was made;
- A Board or staff member who has an actual or potential conflict of interest with respect to a proposed action or transaction of Marklund shall not participate in any way in, or be present during, the deliberations and decision making of Marklund with respect to such action or transaction. However, the Board or staff member may, upon request, be available to answer questions or provide material factual information about the proposed action or transaction;
- The disinterested members of the Board of Directors may approve or disapprove the proposed action or transaction after deliberation and consideration of the best interests of Marklund;
- Action by the disinterested members of the Board of Directors shall be pursuant to the voting procedures outlined in the Marklund By-Laws.

Violations of Conflict of Interest Policy

If the Board of Directors has reason to believe that a Board or staff Member has failed to disclose an actual or potential conflict of interest, it shall inform the person of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose. Policy 21 states that no director, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone whom has reported a violation in good faith is subject to discipline up to and including termination of employment.

If, after hearing the response of the Interested Party and making such further investigation as may be warranted in the circumstances, the Board determines that the Interested Party has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate corrective action. The compliance officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within two business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**Marklund
Conflict of Interest Policy –
Affirmation of Compliance
and Disclosure Statement**

Name: _____

Date: _____

I have received and carefully read the Conflict of Interest Policy for Board and staff members of Marklund and have considered not only the literal expression of the policy, but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy. I further understand that Marklund is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Except as otherwise indicated in the Disclosure Statement and attachments, if any, below, I hereby state that I do not, to the best of my knowledge, have any conflict of interest that may be defined in the Policy.

If any situation should arise in the future which I think may involve me in a conflict of interest, I will promptly and fully disclose the circumstances as required in the Policy.

I further certify that the information set forth in the Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information and belief.

Name (Please print)

Signature

**Marklund
Disclosure Statement
Questionnaire**

Please complete the questionnaire, below, indicating any actual or potential conflicts of interest. If you answer "yes" to any of the questions, please provide a written description of the details of the specific action or transaction in the space allowed. Attach additional sheets as needed.

Financial Interests - A conflict may exist where an interested party, or a relative or business associate of an interested party, directly or indirectly benefits or profits as a result of a decision made or transaction entered into by Marklund.

Please indicate, during the past 12 months:

Has Marklund contracted to purchase or lease goods, services, or property from you, or from any of your relatives or business associates?

Yes

No

If yes, please describe:

Has Marklund purchased an ownership interest in or invested in a business entity owned by you, or owned by any of your relatives or business associates?

Yes

No

If yes, please describe:

Has Marklund offered employment to you, or to any of your relatives or business associates, other than a person who was already employed by Marklund?

Yes

No

If yes, please describe:

Have you, or have any of your relatives or business associates, been provided with a gift, gratuity or favor, of a substantial nature, from a person or entity which does business, or seeks to do business, with Marklund?

Yes

No

If yes, please describe:

Have you, or any of your relatives or business associate, been gratuitously provided use of the facilities, property, or services of Marklund?

Yes

No

If yes, please describe:

Other Interests - A conflict may also exist where an interested party, or a relative or business associate of an interested party, obtains a non-financial benefit or advantage that he would not have obtained absent his/her relationship with Marklund, or where his/her duty or responsibility owed to Marklund conflicts with a duty or responsibility owed to some other organization.

Please indicate if at any time during the past twelve months:

Did you obtain preferential treatment by Marklund for yourself, or for any of your relatives or business associates?

Yes

No

If yes, please describe:

Did you make use of confidential information obtained from the organization for your own benefit, or for the benefit of a relative, business associate, or other organization?

Yes

No

If yes, please describe:

Did you take advantage of an opportunity, or enable a relative, business associate or other organization to take advantage of an opportunity, which you had reason to believe would be of interest to Marklund?

Yes

No

If yes, please describe:

MARKLUND
HUMAN RESOURCES POLICY AND PROCEDURE

POLICY NUMBER 2.1

PAGE 1 OF 2

SUBJECT: EQUAL EMPLOYMENT OPPORTUNITY/ADA COMPLIANCE

DEPARTMENTS AFFECTED: ALL APPROVED BY: LEADERSHIP 12-12-12

ISSUE DATE: 12/01/90 REVISION DATES: 1-13-95, 6-17-96, 10-5-99/1-1-13 / 7-12-16

EFFECTIVE DATE: 1-13-95

PURPOSE / POLICY:

Marklund shall follow all federal, state and local employment law and is committed to equal employment opportunity. To that end, Marklund will not discriminate against any employee or applicant in a manner that violates the law. Marklund is committed to providing equal opportunity for all employees and applicants without regard to race, age, religion, color, marital status, national origin, gender, sexual orientation, genetic conditions and predispositions, or certain military and veteran status, or any other characteristic protected under federal, state or local law. Each person is evaluated on the basis of personal skill and merit. Marklund's policy regarding equal employment opportunity applies to all aspects of employment, including recruitment, hiring, job assignments, disciplinary action, termination, and social, educational and recreational programs. The Director of Human Resources shall act as the responsible agent in full implementation of the Equal Employment Opportunity policy.

Marklund will not tolerate any form of unlawful discrimination. All employees are expected to cooperate fully in implementing this policy. In particular, any employee who believes that any other employee of Marklund may have violated the Equal Employment Opportunity Policy should report the possible violation to the Director of Human Resources. If the possible violation involves the Director of Human resources, it should be reported to the President/CEO.

If Marklund determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspension, and termination. Employees who report, in good faith, violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, Marklund will inform the employee who made the complaint of the results of the investigation.

Marklund is also committed to complying fully with applicable disability discrimination laws, and ensuring that equal opportunity in employment exists at Marklund for qualified persons with disabilities, including the PDA (Pregnancy Discrimination Act). All employment practices and activities are conducted on a non-discriminatory basis. All applicable laws relating to disability discrimination will be strictly followed. Reasonable accommodations will be available to all qualified disabled employees, upon request, so long as the potential

accommodation does not create an undue hardship on Marklund. Employees who believe that they may require accommodation should discuss these needs with the Director of Human Resources.

If you have any questions regarding this policy, please see the Director of Human Resources.

MARKLUND
HUMAN RESOURCES POLICY AND PROCEDURE

POLICY NO: 4.0

PAGE: 1 OF 2

SUBJECT: EXECUTIVE COMPENSATION POLICY

DEPARTMENTS AFFECTED: NONE APPROVED BY: BOD (as noted in minutes)

ISSUE/REVISION DATES: EFF DATE: 11/01/13

PURPOSE:

Marklund's primary objective is to provide a reasonable and competitive executive total compensation consistent with market-based compensation practices for individuals possessing the experience and skills needed to improve the overall performance of the organization.

The organization's executive compensation policy is designed to do the following:

- Attract and retain high-caliber executives
- Provide a competitive total compensation package, including benefits
- Strongly support and further transition to a "pay for performance" culture through the use of incentives for key employees
- Reinforce the goals of the organization by supporting teamwork and collaboration
- Ensure that pay is perceived to be fair and equitable
- Be flexible to reward individual accomplishments as well as organizational success
- Ensure that the program is easy to explain, understand, and administer
- Balance the need to be competitive with the limits of available financial resources
- Ensure that the program complies with state and federal legislation

POLICY:

Marklund's executive compensation program is administered by the executive committee of the board. The executive committee is responsible for establishing and maintaining a competitive compensation program for the key executives of the organization. The committee meets as needed to review the compensation program and make recommendations for any changes to the board, as appropriate.

The executive committee commissions an annual review to evaluate the organization's executive compensation program against the competitive market. The evaluation is intended to ensure that the compensation program falls within a reasonable range of competitive practices for comparable positions among similar organizations.

Following this review, the President/CEO will make recommendations to the executive committee, subject to their final review and approval, for selected key executives, base salaries and annual incentive opportunities. The committee reviews and approves the salary and annual objectives for the President/CEO.

MARKET POSITION:

While Marklund focuses on comparable nonprofit organizations in our area to benchmark pay, we also understand that the market for executive talent may be broader than this group. Market information from two additional market segments, private foundations, and published not-for-profit compensation surveys may be used as a supplement.

In addition, Marklund may also collect other published survey data, when appropriate, for for-profit organizations for specific functional competencies such as finance, medical and human resources.

Together with data from the comparable local organizations, data from these market segments are used to form a “market composite” to assess the competitiveness of compensation.

In general, Marklund positions total compensation, including benefits, at the median of the market. Programs are designed to be flexible so that compensation can be above or below the median based on experience, performance, and business need to attract and retain specific talent

MARKLUND
GENERAL POLICY AND PROCEDURE

POLICY NO.: 5.16

PAGE: 1 of 2

SUBJECT: Financial Management

DEPARTMENTS AFFECTED: All

APPROVED BY:

ISSUE DATE: 9/1/96 REV. DATE: 2/28/97; 4/7/97; 04/01/05; EFFECTIVE DATE: 9/1/96
05/13/16

PURPOSE: To establish processes by which Marklund can ensure it stays a fiscally viable organization.

POLICY/PROCEDURE:

Marklund is a private, not-for-profit agency which follows a specific budgeting and financial planning process:

I. Organization Accountability

- A. Marklund's fiscal year is July 1st – June 30th
- B. During January, Department Directors, with the help of Management staff and Program Administrators, review the current year's Capital and Operating budgets. In March and April, next fiscal year's budget is developed and completed.
- C. Draft budgets are then reviewed with the President/CEO by the Chief Financial Officer before submission to the Finance Committee.
- D. The draft budgets are presented to the Finance Committee of the Marklund Board of Directors in May of every year.
- E. In June, the Board of Directors approves the budget, which is then dispersed to all Department Directors and Administrators to use for the upcoming fiscal year.
- F. In addition to using their budgets, Department Directors and Administrators receive monthly managerial reports which note actual to budget variances to help them plan and monitor their expenses. Follow-up by Department Directors/Administrators is required to research significant variances. Marklund uses Purchase Requisitions and Purchase Orders to ensure proper planning and control over expenditures.
- G. Annually, Marklund undergoes an independent audit. The result of the audit is presented to the Finance Committee which also serves as the audit committee prior to the issuance of the audited Consolidated Financial Statements. The audit is required to be included in the annual filings of the Long Term Care Cost Reports (LTC) and Consolidated Financial Report (CFR), with the State.

II. Client Accounts

- A. All monies are kept in an interest bearing account.
- B. Guardians receive quarterly statements as required.
- C. Purchases for Client personal items are made by designated staff and/or guardians.
- D. Receipts must accompany all transactions.
- E. Client funds, up to \$1,500, can be deposited into their designated burial account.
- F. Disbursements from these accounts are regulated by the Social Security Administration guidelines.
- G. Accounts are audited by IDPA and the Social Security Administration on a periodic basis.

III. Risk Management

Marklund has a risk management program, which includes:

- A. An internal assessment of risk and exposure. The Risk Management Team meets quarterly with the insurance company to review injuries and design appropriate safety measures to minimize cost.
- B. Insurance coverage for vehicles, wheelchairs, property, casualty, bad debt, malpractice, etc.

MARKLUND
HUMAN RESOURCES POLICY AND PROCEDURE

POLICY NO: 3.19

PAGE: 1 OF 3

SUBJECT: HARASSMENT & DISCRIMINATION

DEPARTMENTS AFFECTED: ALL

APPROVED BY:

ISSUED: 4-16-92

REVISED: 7-8-16

EFFECTIVE DATE: 12-1-90

PURPOSE:

This policy is part of Marklund's commitment to providing a professional work environment that maintains employee equality, dignity and respect and free from discrimination or harassment.

POLICY:

Harassment, and all forms of discrimination, will not be tolerated and will subject the offender to disciplinary action up to and including discharge.

Harassment for the purpose of this policy includes harassment and any other conduct of an unwelcome nature, whether verbal, physical, or visual which has the effect of interfering with an individual's performance, or which creates an intimidating, hostile or offensive work environment. It is important to note that the offended employee is encouraged to clearly indicate that the conduct has offended him/her and such conduct was not welcome.

Conduct which is not viewed as reasonably acceptable will not be tolerated, especially when submission to such conduct is made a condition of employment or is used as a basis for employment decisions.

All workplace harassment and discrimination complaints against a co-worker, supervisor or other individual must bring the complaint to management's attention.

It is the policy of Marklund to maintain a work environment free of unlawful harassment and discrimination for all employees. Harassment and discrimination based on a person's race, creed, religion, color, age, national origin, pregnancy, gender, sexual orientation, genetic information, ancestry, marital status, military discharge status, veteran status, citizenship status, mental or physical disability will not be tolerated.

Harassment includes (but is not limited to) name-calling, letters, jokes, e-mail, cartoons, graffiti, pictures, posters, gestures, ethnic slurs, racial epithets, and other conduct, which is aimed at a particular employee or group of employees.

Sexual harassment is also unacceptable conduct, which violates this policy. Sexual harassment encompasses a wide range of unwanted, sexually directed behavior, and has been defined in the following manner:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- 1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- 2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- 3) such conduct has the purpose or effect of unreasonable interference with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Harassment applies to the conduct of a supervisor toward a subordinate, an employee toward another employee, a non-employee toward an employee or an employee toward an applicant for employment. Harassment can apply to conduct outside the workplace as well as on the work site.

All allegations of harassment and discrimination will be investigated thoroughly. The facts will determine the response of the Marklund to each allegation. Substantiated acts of harassment will be met with appropriate disciplinary action by the Marklund up to and including termination. All information regarding any specific incident will be kept confidential within the necessary boundaries of the fact-finding process. No reprisal or retaliation against the employee reporting the allegation of harassment will be tolerated.

COMPLAINT PROCEDURE:

1. Any incident of harassment or discrimination should be reported to the employee's immediate supervisor, or to his or her immediate supervisor's supervisor or to the Director of Human Resources.
2. The accused may be suspended without pay pending the results of an investigation conducted by the Human Resources Department and/or the person's supervisor (see attached). The investigation will be carried out by the person's supervisor and/or Director of Human Resources. The final determination on the complaint and any necessary actions to be taken will be determined by The Director of Human Resources and the President/CEO. Actions taken internally to investigate and resolve harassment and discrimination complaints shall be conducted confidentially to the extent reasonably possible. All individuals asked to participate in an investigation are expected to cooperate and to be truthful.

3. If the determination is made that no harassment or discrimination occurred, then the accused will be returned to work and will be paid for any days missed due to the suspension.
4. If the determination is made that there was harassment or discrimination, then the accused will receive what is determined to be the appropriate disciplinary action up to and including discharge.

PROTECTION AGAINST RETALIATION:

Any employee who, in good faith, reports an alleged incident of sexual harassment will under no circumstances be subject to reprisal or retaliation of any kind. Any employee who feels he or she has been subjected to such adverse actions should report those actions to his or her supervisor, or to the Human Resources Department. Any employee, however, who is found to have knowingly made a false accusation of sexual harassment or retaliation may be subject to appropriate disciplinary action up to and including termination.

MARKLUND

GENERAL POLICY AND PROCEDURE

POLICY NO.: 15.3b

PAGE: 1 of 1

SUBJECT: Media Relations Policy

DEPARTMENTS AFFECTED: All

APPROVED BY: GF

ISSUE DATE: 07/13/16 REV. DATE:

EFFECTIVE DATE: 07/13/16

Purpose: To clarify guidelines for media relations

MEDIA RELATIONS

Effective communications with the media are critical to Marklund's ability to carry out its mission and promote continued support for the organization. Effective media relations best serve the organization by:

- Informing the public of what Marklund's services and programs can offer them
- Promoting the organization's achievements, activities and events of significance
- Expanding the general visibility of the organization
- Ensuring that accurate information is conveyed to the public regarding incidents and issues of a controversial and/or sensitive nature

Requests from Media

All requests for information or photos from members of the media (reporters, writers and photographers from newspapers, magazines, radio or TV stations, social networks and blogs), whether on Marklund property or off-site, must always (anytime 24/7) be directed to:

Director of Marketing and Communications

If a request is made, the staff member should obtain the requestor's name, company name, and contact information, and immediately inform the Director of Marketing and Communications.

In the absence of the Director of Marketing and Communications, please contact:

Gil Fonger, President & CEO

Media Interview Requests

Members of the staff or Board of Directors may be asked by the Director of Marketing and Communications to respond to requests from the media regarding their professional expertise but should only do so after the subject matter is discussed and approved. Director of Marketing and Communications will also be available to coach staff and Board members on how best to handle an interview.

MARKLUND

GENERAL POLICY AND PROCEDURE

POLICY NO.: 2.18

PAGE: 1 of 5

SUBJECT: Record Retention and Document Destruction

DEPARTMENTS AFFECTED: All

APPROVED BY:

ISSUE DATE: 04/1/13

REV. DATE:

EFFECTIVE DATE: 04/1/13

Purpose: This brief policy is framed as part of compliance with the Sarbanes-Oxley Act of 2002. It includes a list of documents and time periods.

POLICY/PROCEDURE:

Marklund takes seriously its obligations to preserve information relating to litigation, audits, and investigations. The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against Marklund and its employees and possible disciplinary action against responsible individuals (up to and including termination of employment). Each employee has an obligation to contact the Chief Executive Officer or Chief Financial Officer of a potential or actual litigation, external audit, investigation, or similar proceeding involving Marklund. The information listed in the retention schedule (see chart) is intended as a guideline and may not contain all the records Marklund may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the Chief Executive Officer.

From time to time, the Chief Executive Officer may issue a notice, known as a "legal hold," suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the Chief Executive Officer.

SAMPLE RETENTION SCHEDULE

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting Agendas and minutes	Permanent
	Conflict-of-Interest disclosure forms	4 years
Finance and Administration	Financial Statements (audited)	4 years
	Auditor management letters	Permanent
	Payroll records	Permanent
	Journal entries	Permanent
	Check registers and checks	(7 years/permanent)
	Bank deposits and statements	7 years
	Charitable organizations registration Statements (filed with Illinois Attorney General)	7 years
	Chart of accounts	7 years
	Expense reports	7 years
	General ledgers and journals (includes bank reconciliations, fund Accounting by month, payouts, allocation, Securities lending, single fund allocation, Trust statements)	7 years
	Accounts payable ledger	7 years
	Investment performance reports	7 years
	Investment consultant reports	7 years
	Investment manager correspondence	7 years
	Equipment files & maintenance records	7 years after disposition
	Contracts and agreements	7 years after all obligations end
	Investment manager contracts	7 years after all Obligations end
Correspondence – general	3 years	

SAMPLE RETENTION SCHEDULE

File Category	Item	Retention Period
Insurance Records	Policies – occurrence type	Permanent
	Policies – claims-made type	Permanent
	Accident reports	7 years
	Fire inspection reports	7 years
	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
Real Estate	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
	Purchase agreements	7 years after disposition Requirement
Tax	IRS exemption determination and Related correspondence	Permanent
	IRS Form 990's	Permanent
	Withholding tax statements	7 years
	Correspondence with legal counsel Or accountants, not otherwise listed	7 yrs after return is filed
	Timecards	3 years
	Communications off site:	One set of all communication documents kept on-site and one set kept
	Press releases	Permanent
	Annual reports	Permanent (5 copies)
	Other publications	7 years
	Photos	7 years
	Press clippings	7 years
Donor Services	Fund agreements (paper & digital copies)	Permanent
	Correspondence – acknowledgement of Gifts and grant requests	Permanent
	Donor fund statements	Permanent

SAMPLE RETENTION SCHEDULE

File Category	Item	Retention Period
Community Philanthropy	Records from advisory committee or Family fund meetings, including minutes, if Any and lists of grants recommended for Approval	7 years
	Approved grants – all documentation Supporting grant payment, including Application/recommendation, due diligence Grant agreement letters, grant transmittal Letter, and post-grant reporting information, If any.	7 years after completion of funded program, or date of grant if general operating support
	Foundation funding requests, correspondence And reports (funding received)	7 years after completion of program
	Declined/withdrawn grant applications	3 years
	Foundation funding requests (denied)	3 years
Consulting Services	Consulting contracts/filed	7 years after all Obligations end
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions Plan documents)	Permanent
	Employee medical records	Permanent
	Employee handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment offer letter	7 years after all Obligations end
	Employment applications	3 years
	IRS Form I-9 (store separate from Personnel file)	Greater of 1 year after end of service Or 3 years
	Resumes	1 year
Technology	Software licenses and support agreements	7 years after all Obligations end
Library	Other foundations' annual reports	2 years
	Directories and periodicals	2 years

SAMPLE RETENTION SCHEDULE

File Category	Item	Retention Period
General Administration	Correspondence – Chief Executive Officer	7 years
	Appointment calendars – Chief Executive Officer	7 years

MARKLUND
GENERAL POLICY AND PROCEDURE

POLICY NO.: 21

PAGE: 1 of 2

SUBJECT: Whistle-Blower Protection

DEPARTMENTS AFFECTED: All

APPROVED BY: JR

ISSUE DATE: 01/01/12

REV. DATE:

EFFECTIVE DATE: 04/01/12

PURPOSE: Marklund Code of Ethics and Conduct (“Code”) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of the duties and responsibilities. As employees and representatives of the organization, we must practice honest and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

POLICY:

Reporting Responsibility

1. It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistle-Blower Policy.

No retaliation

1. No director, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence.
2. An employee who retaliates against someone whom has reported a violation in good faith is subject to discipline up to and including termination of employment.
3. This Whistle-Blower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

1. The Code addresses Marklund’s open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly.
2. In most cases, an employee’s supervisor is in the best position to address an area of concern.
3. If you are not comfortable speaking with your supervisor, or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone in the human resources department or anyone in management whom you are comfortable approaching.
4. Supervisors and managers are required to report suspected violations of the Code of Conduct to the organization’s compliance officer, who has a specific and exclusive responsibility to investigate all reported violations.
5. For suspected fraud, or when you are not satisfied or uncomfortable with following the organization’s open-door policy, individuals should contact the organization’s compliance officer directly.

Compliance Officer

1. The organization's compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his or her discretion, shall advise the chief executive and/or the audit committee.
2. The compliance officer has direct access to the audit committee of the board and is required to report to the audit committee at least annually on compliance activity.
3. The organizations' compliance officer is the chair of the audit committee.

Accounting and Auditing Matters

1. The Executive committee of the board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing.
2. The compliance officer shall immediately notify the Executive Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

1. Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code.
2. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

1. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously.
2. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

1. The compliance officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within two business days.
2. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.