

# AMERICAN CONIFER SOCIETY

## POLICIES OF THE BOARD

Final through June 6th, 2019  
Supersedes all previous issues

### 1.0. DEFINITION OF POLICIES

**1.1 Scope.** This publication of the “Policies of the Board” (policies) covers, in detail, those items that are not specifically covered in the bylaws. These policies have been put into effect by specific board action or traditionally adhered to by mutual consent and practice (precedence).

#### 1.2 Procedure for update of policies.

**1.2.1** Following each board meeting, the president, or other individual as designated by the president, shall update the policies to include all changes or additions approved by the board during the previous meeting. Inactive policies will be removed from the published policies of the board. They will be archived by the secretary and available for future reference.

**1.2.2** All approved motions of the board that affect the “Policies of the Board” shall become effective at the time of approval or as specified in the motion.

**1.2.3.** All policies shall be in conformance of the Internal Revenue Service of the United States, the Commonwealth of Pennsylvania and the State of North Carolina governing the conduct of not-for-profit corporations.

**1.2.4.** Up-to-date copies of the policies shall be maintained in the respective files of the president, the secretary and the national office of the American Conifer Society. Copies of the policies, or a list of its revisions, shall be sent to each officer and member of the board, the president of each region, advisors to the board and other designated regional officers.

### 2.0. MEMBERSHIP AND DUES

#### 2.1 Membership Period (Aug 1994 Board mtg.)

**2.1.1** Memberships expire after one year, at the end of the quarter in which they were received the previous year.

**2.1.2** New members will receive the next issue of the Conifer Quarterly due to be mailed and any meeting registration information, directories, etc. appropriate, at the time they join.

**2.1.3** Expiration dates will be printed on mailing labels. Membership renewals are due prior to the expiration date printed on the label.

**2.1.4** A first renewal notice will be mailed out 60 days prior to expiration. A second, if needed, will be sent 30 days prior to the expiration date.

**2.2 Membership Categories and Dues.** (Most recent dues increased at Jun 2016 Board mtg. and ratified Feb 2017 Board mtg. to go into effect June 30<sup>th</sup>, 2017).

**2.2.1.** All membership categories include one subscription to the Conifer Quarterly. (Jul 2003 Board mtg.)

**2.2.2. Household membership** (1 - 2 persons): \$40, U.S. and Canada

**2.2.3. Institutional** (Non-profit only): \$40, U.S. and Canada; \$60, International. One vote in Society elections on behalf of the institution and up to two registered associate members at the same address. Additional non-voting members may be added to the membership for \$10/year special listing in the Directory. (Jul 2003 Board

mtg.)

**2.2.5. Sustaining:** \$75 (Basic plus \$35 contribution) U.S. and Canada; \$95, International. Sustaining members will receive recognition in Society publications. (Jul 2003 Board Mtg.)

**2.2.6. Patron:** \$150 (Basic plus \$110 contribution) U.S., Canada; \$150 International. Patrons will receive recognition in Society publications and at the National Meeting. (Jul 2003 Board Mtg.)

**2.2.7. Corporate/Business:** \$100, U.S., and Canada; \$120 International — one vote in Society elections on behalf of the corporation/business and up to two registered associate members at the same address. Additional associate members at the same address may be added for \$10/year. Corporate/business members shall receive special listing in the Membership Directory. (Jul 2003, Aug 2003 Board Mtgs.; Feb 1999, Jul 2004 listings)

**2.2.8. Life Membership:** \$1000 (Includes up to two voting members at the same address) U.S., Canada; \$1500 International. (Jul 2003 Board Mtg., change effective Aug 2003. Business Life Memberships eliminated Aug 1994).

**2.2.9. Honorary Life Membership** (No provision in bylaws; eight honorary life memberships were issued during 1983 - 1987. Honorary Memberships were postponed subject to new guidelines. (Aug 1993 Board Mtg.) Awards of Merit have now supplanted Honorary Life Membership Awards.

**2.2.10. Student Membership** NO CHARGE, with online CQ only, only available for a fully matriculated member of an accredited horticultural school or university school. (Eliminated: Aug 1995 Board mtg. Reinstated: Feb 2014 Board mtg, Dues for Student Membership eliminated; Jun 2019 Board mtg.)

**2.3. Membership Lists.** All membership information shall be strictly confidential and the Society will not share the membership list with anyone outside the Society. (Jun 2002 Board Mtg.)

**2.4 Termination of Membership.** The board may terminate for cause the membership of any member who violates the provisions of the Society's bylaws or the policies and procedures of the Society. (Feb 2006)

### 3.0. THE BOARD OF DIRECTORS

**3.1 Reimbursement.** Expenses for all national board members attending winter or summer Board of Directors meetings will be paid by the national office. For the winter board meeting, each attendee will be reimbursed for documented, reasonable airfare or mileage costs not to exceed \$800 without approval of the president; up to two hotel nights, not to exceed the comparable cost of the designated meeting hotel; and a food reimbursement of up to \$40.

For the summer board meeting, held in conjunction with the national members' meeting, attendees who are also attending the national meeting will be reimbursed for travel expenses as described above; one hotel night, not to exceed the cost of a room at the meeting hotel; and a food reimbursement of up to \$40. Attendees not remaining for the national members' meeting will be reimbursed for up to two nights lodging and food at the rates described above.

All expenses must be documented and submitted to the national office to be eligible for reimbursement. Mileage reimbursement will be calculated based on current published IRS mileage rates. (Jun 2019 Board mtg.)

**3.1.1.** The national office will reimburse transportation costs and room and board costs for the national president to attend regional meetings outside of his/her own region. The corresponding region will have discretion concerning the meeting registration fee. (Feb 2005)

**3.2 Responsibilities.** Each director is expected to attend at least one board meeting each year and to actively chair or serve on Society committees when requested. Each director is encouraged to contribute, or make provisions for, at least one article per year for the Society publication. (Various board actions)

### 3.3 Board Meetings

**3.3.1.** Board meetings are open to any Society member. The president may call for an executive session for board members only if sensitive issues need to be discussed.

**3.3.2.** A winter and a summer board meeting will be held. The winter board meeting will be held at the location and time selected by the president and secretary after consulting the board members. The summer board meeting will be at the national meeting location preceding the national meeting. The summer board meeting will be held in two sessions, the first with all members from the previous year to conduct Society business. Incoming board members are asked to attend, but do not vote. A second shorter meeting will be held where the newly elected board members assume office.

**3.3.3.** The minutes of the meeting will be recorded in compliance with Roberts Rules of Order Newly Revised. (RONR)

**3.3.4.** The secretary will record pertinent discussion that was not moved as business in a separate "Meeting Notes" document. The Meeting Notes document will contain all submitted reports to the board and be a conforming document to the official minutes.

#### **4.0. THE OFFICERS**

**4.1. Reimbursement of Expenses.** Expenses incurred by officers (apart from the board meeting reimbursement as covered under Sec. 3.1.) will be paid upon the completion of an expense voucher obtainable from the national office manager. Approved expenses include telephone, fax, copying and postage. If the amount paid to an individual exceeds \$1,000 for the year, the board will be consulted regarding payment. (Board Mtg. Feb 2008, Feb 2000, Aug 2004 and other Board actions)

#### **5.0. ANNUAL MEMBERSHIP MEETING**

**5.1. Meeting chair.** The chair or co-chairs of the meeting should be appointed and planning for the meeting should commence three to four years prior to the actual meeting date. Hotel contracts and agreements should be executed at least one year and preferably one and a half to two years in advance of the meeting date.

##### **5.2. Speaker Guidelines** (Board Mtg. Feb 1986)

**5.2.1.** The Society will pay the expenses of one keynote speaker, including round trip, coach airfare and hotel lodging for the nights of the meeting. An honorarium will be paid, subject to approval by the president. No registration fee will be charged.

**5.2.2.** The president must approve international speakers, and their expenses. Other speakers, who should be Society members from the local area, will receive lodging where necessary, and free registration.

**5.2.3.** Any expenses for speakers, above those listed, may be taken care of through the region of the Society where the meeting is being held. Presidential approval for expenses being paid by a region is not required.

**5.2.4.** Workshops and other 'hands on' programs should be included with normal lectures as a part of annual meeting programs. (Board Mtg. Feb 1987)

**5.3. Post Tours.** Based on information provided, the board will decide on the value of providing a post tour for the members. (The board in Feb 2003 rescinded the board's action of Jul 1999, which stated that all excess income from any National Tour would be allocated to the Endowment and Memorial Fund.)

#### **6.0 COMMITTEES OF THE SOCIETY**

##### **6.1 AWARDS AND RECOGNITION COMMITTEE** (established Jan 1995 Board mtg.)

**6.1.1.** The president will appoint the chair. The committee will include all of the previous award recipients who are willing to serve.

**6.2.2.** The committee chair will solicit nominations from the members of the committee and the entire Society, for two Awards of Merit: one for "Dedicated Support of the ACS" and one for "Development in the Field of Conifers." Additional awards may be made at the discretion of the board. (Board Mtg. Jan 1995)

**6.3.3.** The chair will compile a list of nominees and send it to the committee who will vote for their selection. The results will be recorded and recommendations made to the board at the winter board meeting. The board will approve the award recipients, and awards will be made at the annual meeting.

## **6.2 JEAN ISELI MEMORIAL FUND COMMITTEE** (established Feb 1989 Board mtg.)

**6.2.1.** The president will appoint the chair, who will select the other members for the committee. (Board Mtg. Jan 1995)

**6.2.2.** Each year this committee will select a public garden or arboretum to receive an award of \$4,000. (Board Mtg. Jul 1997, Revised Jul 2007, grant increased from \$3000 to \$4000 at winter 2014 board mtg)

**6.3.3.** The nature and amount of the award will be publicized in appropriate publications and journals and in the *Conifer Quarterly*. The committee will review applications received. A written recommendation will be submitted to the board at the summer meeting for review and approval. The committee chair will notify the successful recipient by letter with a check for the award amount. Other applicants will be notified of the board's decision.

## **6.3 SEED EXCHANGE COMMITTEE** (established Jan 1990 Board mtg.)

**6.3.1.** The president will appoint the chair. Each regional president will appoint one or two knowledgeable members to collect seed and serve on the committee. (Board mtg. Aug 1996.)

**6.3.2.** Request for seed donations will be placed in the *Conifer Quarterly*. Individual solicitation letters will be sent to past donors, to selected arboreta and to others suggested by the board. After the chair receives the donations, a list of available seeds will be sent to all members and donors. Orders from seed donors shall be given priority. An invoice will be included with each shipment of seed.

**6.3.3.** The Seed Exchange will be allowed to expend up to \$200 per year for the purchase of seed. (Jun 2002 Board mtg.)

**6.4 CONIFER QUARTERLY ADVISORY COMMITTEE** (Originally established in 1983, revised on several occasions the last being Feb 2001 and Feb 2002)

**6.4.1.** The national vice-president will serve as chair and will select the committee with the assistance of the national president and regional presidents. If a board member has specific journalistic skills, the president, with board approval and agreement of the vice-president, can appoint this member to the chair. The president, the national office manager, and the past president will serve as ex-officio members of the committee.

**6.4.2.** The purpose of the committee is to assure a high quality *Conifer Quarterly* and assist the editor in obtaining articles, suggest possible topics and provide feedback from the Society's members on the content and quality of the *Conifer Quarterly*. The chair will be responsible for encouraging all directors to contribute articles or to assist in obtaining articles for the *Conifer Quarterly*.

**6.4.3.** The committee will assist the editor in the development of a uniform format for publishing announcements of regional and national meetings, or other items that should be included in the calendar of events.

**6.4.4.** The committee, in conjunction with the president, shall have the responsibility of preparing an annual review of the *Conifer Quarterly*, with input from all directors.

**6.4.5.** The chair will assist the president and members of the Personnel Committee in negotiating the annual editor's contract.

**6.4.6.** The committee will assist the editor in the development of a uniform, consistent and appropriate appearance for all printed material for the Society. (Jul 2004)

#### **6.5 CONIFER QUARTERLY TECHNICAL EDITING COMMITTEE**

**6.5.1.** The president will appoint a chair, if needed. The chair, or president, will appoint additional members who have editorial and/or taxonomic skills.

**6.5.2.** The committee assists the Conifer Quarterly editor in providing accurate and reliable information. They will proof all articles prior to publication and make editorial changes for botanical accuracy. At least one person on the committee should have strong taxonomic background.

#### **6.6 MEMBERSHIP COMMITTEE** (Most-recently activated Jun 2019 Board mtg.)

**6.6.1.** The president will appoint the chair. The additional members will consist of the membership chairs of each of the four regions.

**6.6.2.** The committee has the responsibility for developing and executing plans and procedures for increasing and maintaining membership in the Society.

#### **6.7 FINANCE COMMITTEE**

**6.7.1.** The national treasurer will serve as chair. The treasurer, with the approval of the president, will select the remainder of the committee.

**6.7.2.** The committee is responsible for assisting the treasurer in the approval of annual budgets as prepared by the national office, overseeing the conducting of specified audits and in the investment recommendations for the Society's funds.

#### **6.8 BOARD-DESIGNATED RESERVE FUND COMMITTEE** (formerly **ENDOWMENT AND MEMORIAL FUND COMMITTEE**, renamed Jun 2019 Board mtg)

**6.8.1.** The national treasurer will serve as chair. The chair and/or the president will appoint additional members.

**6.8.2.** The committee has the responsibility for publicizing the mission and purpose of the fund, encouraging donations from the membership, and soliciting contributions from outside the Society.

**6.8.3.** The committee will obtain and review applications for grants for projects outside of the Society and will review the possible use of funds for internal Society projects.

**6.8.4.** The committee shall write endowment fund guidelines, applications forms and other administrative items as needed.

**6.8.5.** The committee shall make recommendations to the board regarding the awarding of outside grants and the use of funds for Society projects. The board shall act upon these recommendations at the next regularly scheduled meeting. (Jul 2004)

**6.8.6.** A Regional Reference Garden Grant of \$3,000 shall be provided from this fund for the support of a Reference Garden in each region annually on a rotation basis.

#### **6.9 REGIONAL PLANNING COMMITTEE**

**6.9.1.** The chair will be the president of the region hosting the annual national meeting, or a regional member appointed by that regional president. The board recommends that a co-chair also be appointed to share the responsibilities. (For complete details and recommendations, see the *Manual for Planning and Conducting an Annual National Members' Meeting*).

**6.9.2.** The committee will recommend a regional site, or choice of sites, to the national Board of Directors three to four years before the scheduled meeting. The board will make the final site selection.

**6.9.3.** The committee will establish the theme for the meeting, with a general agenda and a list of possible private and public gardens to visit.

**6.9.4.** The committee selects the meeting hotel and establishes meeting room needs, one to two years in advance of the meeting date.

**6.9.5.** With the assistance of the national office, the committee will prepare the necessary budgets, and submit to the board for approval at the appropriate board meeting. The preliminary budget is due at the summer board meeting one year prior to the meeting date. The final budget and agenda is due at the winter board meeting immediately prior to the meeting.

**6.9.6.** The committee will secure volunteers for assistance during all pre-meeting functions. (See the "Manual")

**6.9.7.** The committee will arrange for gardens to visit, not only for the actual meeting, but the 'on your own tours' before and after the meeting. Final selections will be made after the national meeting chair has visited the sites.

**6.9.8.** The chair will assign volunteers to handle the planning and conducting of the plant auction, including receiving, tagging and sorting plants, and serving as runners during the auction. Volunteers should also be assigned to assist the national office manager with the tabulation of auction results and the collection of auction income.

**6.9.9.** The committee will study the feasibility of pro or post meeting coach tours, or other events, and make recommendations to the board one to two years prior to the meeting.

#### **6.10. CONIFER REGISTRATION AND NOMENCLATURE COMMITTEE**

**6.10.1.** The president will appoint the chair. The chair, with the approval of the president, will select committee members as needed. Members appointed should have experience and qualifications in the field of conifer nomenclature, taxonomy or other related areas.

**6.10.2.** The committee will develop plans and procedures for plant registration and standardization of nomenclature, along with suggestions for methods to educate Society members, and the general public, regarding proper nomenclature.

**6.10.3.** The committee will maintain direct contact with the International Registrar, or other designated registration authority, and work actively on programs and procedures that continue, and enhance, the conifer registration process.

**6.10.4.** The committee will participate in the development of the Conifer Database and assume the primary responsibility for assuring the validation and accuracy of all entries before they are moved to the publicly accessible portion of the database.

**6.10.5.** The committee will serve as the Society's referee in all cases of duplicate entries to the database, taxonomic accuracy, variations in spelling and all other nomenclatural questions. (Jul 2004)

#### **6.11. ARCHIVAL COMMITTEE**

**6.11.1.** The president will appoint the chair. The chair will also assume the title of Archivist. The chair will appoint committee members if, and when, they are needed.

**6.11.2.** The Archivist (or the committee) will develop policies and procedures for the proper archiving of all Society documents, records and historical materials and will develop the necessary contracts, agreements and arrangements with the archival site.

**6.11.3.** \$1000 shall be budgeted each year for records storage. (Jul 2004)

#### **6.12. WEBSITE ADVISORY COMMITTEE**

**6.12.1.** The president will appoint the chair. The chair, with the approval of the president, will appoint

additional members to the committee. It is desirable that the members have computer skills and some experience and knowledge of the internet and web sites. The Society's webmaster will serve on the committee and the president and national office manager will serve as ex officio members.

**6.12.2.** The primary function of the committee is to develop a proper format for posting accurate and timely calendar information on the site and to assist the web master with all future developments of the web site. All submittals for web site postings will be cleared through the committee.

**6.12.3.** The committee has responsibility for identifying links to other sites.

**6.12.4.** Established nurseries must pay a minimum of \$100 to establish a link from the Society's web site. This can be in the form of the normal dues at the Corporate or Life Membership level. (Board Mtg. 2/01)

**6.12.5.** The committee will assist the web master in the development of the Conifer Database and the related Photo Library. Photos will be solicited and obtained from members. Sponsorship and financial support from the nursery industry will be sought to assist in the acquisition of photos. All photos will be the exclusive property of the ACS. (Board Mtg. 2/01)

**6.12.6.** Website linking for non-commercial entities must be for a mission related non-commercial, non-political, non-religious entity. (Jun 2006)

### **6.13. PUBLICITY COMMITTEE**

**6.13.1.** The president will appoint the chair. The chair and/or the president will appoint additional members as needed. Some experience, or skill, in public relations, publicity, promotion or similar fields should be prerequisites for committee members.

**6.13.2.** The committee will develop and recommend systematic programs that promote and publicize the Society and generally raise the awareness of the gardening public to the existence and mission of the Society.

**6.13.3.** Committee members should be available to respond to requests for information, interviews, etc., received by the national office from garden writers. These responses should be made promptly and professionally.

### **6.14. BY LAWS AND POLICIES COMMITTEE (most recently activated Feb 2019 Board mtg.)**

**6.14.1.** The president; or other individual designated by the president, will chair the committee. In addition, the immediate past president will serve on the committee.

**6.14.2.** This committee will see that the Society's "Policies of the Board" are kept current and are distributed to all board members and regional officers. In addition, they will be alert for changes that may be needed in the Society's bylaws. Any potential changes of the bylaws will be recommended to the board for proper action by the board or, if required; by members of the Society.

### **6.15. PERSONNEL COMMITTEE (established Jul 1999 Board mtg.)**

**6.15.1.** The president will chair the committee. Other committee members will be the past president, the vice-president and the treasurer.

**6.15.2.** The committee has the responsibility for interviewing and contracting the staff positions. In addition, they will review the performance, responsibilities, contractual arrangements and the interaction of all contract staff personnel.

### **6.16. SCHOLARSHIP COMMITTEE**

**6.16.1.** The chair will be appointed by the president and other members of the committee will be appointed by the president or the committee chair.

**6.16.2.** The chair and the committee will request applications and review applicants according to the scholarship documents. (Feb 2005)

**6.16.3.** Scholarship candidates shall be presented to the board prior to selection for the award. (Jun 2006)

**6.16.4.** The amount of the award is \$2,500. The committee can request the Board of Directors for additional scholarships should more than one candidate be eligible. (Jun 2008)

**6.16.5.** Committee members who have a conflict of interest with grant applications must disclose the conflict and recuse themselves from the voting. A disclosed conflict of interest does not invalidate a grant request. (Feb 2019 Board mtg.)

#### **6.17. REIMBURSEMENT OF EXPENSES: ALL COMMITTEES**

**6.17.1.** The national office, upon receipt of the proper expense vouchers, shall reimburse expenses incurred by committee members, in the execution of the committee assignments.

**6.17.2.** All expense vouchers will be submitted to the committee chair for approval prior to submission to the national office.

**6.17.3.** Approved expenses include telephone, fax, copying and postage. Payment of other expenses will be subject to the approval of the national president and national treasurer. If the amount paid to an individual exceeds \$500 for the year, it will require the approval of the president and treasurer. (Board Mtgs. Feb 1999, Aug 2004)

#### **6.18. COLLECTORS CONIFER OF THE YEAR**

##### **6.18.1. Director.**

(a) The board shall appoint the Director of the CCOY, who shall be a person with extensive knowledge of conifers and a reputation for working well in collaboration with others.

(b) The director shall be responsible for:

(i) Soliciting growers for the plants chosen as CCOY offerings.

(ii) Negotiating and preparing contracts with the growers.

(iii) forwarding contracts to the president for signing.

(iv) Visiting the growers to check on progress with the plants at least once/year, expenses reimbursed; if additional trips are required. The Director needs to have board approval for reimbursement of expenses.

(v) Preparing a schedule of plant offerings.

(vi) Overseeing the shipping of the plants.

(vii) Consulting with the CCOY Advisory Committee for plant recommendations.

(viii) Record-keeping for all phases of the program;

(ix) Reporting to the board on the status of the program at each board meeting; the report for the Winter Board Meeting may be submitted in writing; the Director shall attend the Summer Board Meeting and report in person.

**6.19. CCOY Advisory Committee.** The purpose of the advisory committee is to furnish first hand information about how well the plants under consideration are likely to perform in different climate zones. The committee advises the Director in plant selection, grower selection and other administrative functions of the program as needed to assure that the program continues to offer high quality plants at a reasonable price. The CCOY Director shall appoint one (1) additional member from each region other than the region where he/she resides. (Board Mtg. Feb 2010, Feb 2013)

**6.20. Conifer College Committee** (established winter 2014 Board mtg).

**6.21. Investment Committee** (established winter 2015 Board mtg.)

**6.22. Research Committee** (established Aug 2018 Conference call)

**6.22.1.** The research committee will conform to the Policy of the Board, **7.5 Research Fund.**



**6.22.2.** The committee will be a standing committee (not ad-hoc) and consist of a at least three and at most five members.

**6.22.3.** Members will be appointed by the board for two-year terms, and should include representatives from each of the ACS regions.

**6.22.4.** Should the board not approve a chair for the committee, the committee shall choose its own chair by majority vote.

**6.22.5.** The committee will provide grants that will help advance the conifer knowledge base. There is no requirement that a grant be awarded every year or that the fund's working capital be maintained. The committee should avoid large grants that would quickly deplete the fund's working capital; however, should a particularly relevant project present itself that requires a substantial grant, the committee is authorized to present its recommendation to the BOD with its rationale for the award. (Dec 2018 Conference call).

**6.22.6.** BOD approval of grant requests exceeding 10% of the Research Fund's available money will require a 2-thirds majority vote. Whereas, grant requests of 10% or less will require a simple majority BOD vote. Approval of a major grant would likely result in a period when additional grants are not awarded. (Dec 2018 Conference call).

**6.22.7.** The committee will develop a standard application format and instructions for applying.

**6.22.8.** With input from the grant recipient, the Research Committee is to present a report to the BOD for each awarded grant summarizing the grantee's research results and the committee's assessment of those results. When requested by the BOD, the grant recipient will present its findings in an article for the ACS Conifer Quarterly and at an agreed upon ACS conference.

**6.22.9.** The committee chair will coordinate the activities of committee members, make committee recommendations to the BOD, and notify applicants of BOD decisions. (Dec 2018 Conference call).

**6.22.10.** Committee members who have any conflict of interest with grant applications must disclose the conflict and recuse themselves from voting. A disclosed conflict of interest does not invalidate a grant request.

## **7.0 REGIONAL AND SPECIAL FUNDS OF THE SOCIETY** (Formally **SPECIAL FUNDS OF THE SOCIETY**, amended Feb 2019 Board mtg.)

**7.0.1. Signatories.** Funds held in regional accounts must have at least 2 signatories, one of whom cannot be related to the others. (Feb 2019 Board mtg.)

**7.0.2. Regional Treasuries.** Regions can create money market accounts at their banks (their checking account bank). Regions can purchase Certificates of Deposit of 6 months or less maturity at their banks. Regions will not create other investment or brokerage accounts without board approval. (Feb 2019 Board mtg.)

**7.1 Life Membership Fund** (Established aug 1994) The fund shall not have less than the equivalent of total life membership contributions based on \$500 per member. Interest and dividend income will be left in the account until it reaches the "equivalent" amount. After reaching this equivalent figure, an amount equal to the current annual dues rate times the number of life members will be transferred to the Operating Fund on an annual basis. (Board mtg. Jul 97, Feb 2004)

**7.2 Board-Designated Reserve Fund** (formerly **Endowment and Memorial Fund** (established Jan 1996, renamed June 2019 Board mtg.)

**7.2.1.** The purpose of the fund is to support the mission of the Society as stated in the Constitution. (See the original Constitution of the American Conifer Society)

**7.2.2.** The fund shall be a repository for donations, memorial gifts and bequests specifically designated to the fund, as well as other donations that the board shall designate.

**7.2.3.** The principal will be continuously built to \$25,000 by these contributions and interest proceeds, at which time a decision will be made by the board as to the future disposition of the proceeds. (Board mtg. Feb 1997 and Jul

1997)

**7.2.4.** The Board-Designated Reserve Fund Committee (See Policies Section 6.8) shall make periodic recommendations to the board for the use of Endowment funds to support projects, both internal and external to the Society that further any aspect of the threefold mission of the Society, and to recommend donations to be made relative to the national meeting.

**7.2.5.** The Board-Designated Reserve Fund Committee is to make a recommendation to the national board thirty days prior to the winter board meeting so that the board will have time to evaluate worthy potential recipients associated with the upcoming national meeting. The national meeting chair will submit these potential recipients to the committee. Candidates for this donation are not required to fill out an application.

**7.2.6.** All applicants requesting grants from the Board-Designated Reserve Fund will have their application evaluated by the committee. Only applicants who satisfy at least one of the criteria listed in the mission of the Society will be presented to the board for consideration at the next board meeting. Applications for grants must contain, at a minimum, the following information: Name of applicant, address, contact person, project title, project objective, and a short paragraph describing how the applicant feels the grant will further the mission of the Society.

### **7.3. American Conifer Society Scholarship Fund**

**7.3.1.** A \$2,500 scholarship may be awarded yearly to a qualifying applicant.

**7.3.2.** If there is not a qualifying applicant in any given year, the \$2,500 will be added to the amount of scholarship money available the following year. (Feb 2005)

### **7.4. Jean Iseli Memorial Fund (Established fall 1986)**

**7.4.1.** The purpose of the fund is to provide an annual grant to a public garden or arboretum for the purchase of plants, or plant materials, in honor of the memory of Jean Iseli. (Winter Issue Bulletin 1988)

**7.4.2** The Jean Iseli Memorial Fund Committee will solicit grant requests in the fall and early spring of the year, evaluate them, select a recipient and present their recommendations to the board for approval at the summer board meeting.

**7.4.3.** The annual grant shall be \$3,000 per year. (Board Mtg. Jun 2008)

### **7.5. Research Fund (Established Feb 2002)**

**7.5.1.** The purpose of the fund is to facilitate and support fundamental and applied research in the field of conifers in accordance with the mission as stated in the Constitution of the Society. Research may include, but is not limited to, propagation methods and techniques, plant pathology, and plant identification methods, such as DNA fingerprinting, that may aid in classification. (Bd. Mtg. Aug 2004)

**7.5.2.** When sufficient funds have been accumulated, a Research Committee will be formed and given the responsibility for making recommendations to the board for the use of available funds.(Jul 2004)

## **8.0 NATIONAL OFFICE**

**8.1. National Office Manager.** The Office Manager shall perform the described services as an independent contractor.

### **8.2. National Office Responsibilities:**

**8.2.1.** Shall provide a Society mailing address, telephone, fax and other communications with the members and the public and maintain files and reports of all ongoing activities of the Society.

**8.2.2.** Shall reply to all inquiries and forward technical questions to the designated responders. Maintain an adequate supply of Society information and publications to supply to members and non-members upon request.

**8.2.3.** Shall attend all the semiannual meetings of the Board of Directors and submit a written activities

report at each meeting.

**8.2.4.** Shall handle the sale of Bulletins and Conifer Quarterlies, labeled clothing and other items.

**8.2.5.** Shall maintain proper corporate registration for the Society in accordance with the requirements of the Commonwealth of Pennsylvania and secure and maintain any and all other requirements of legal registration in the state in which the office currently resides.

### **8.3. National Office – Membership Responsibilities**

**8.3.1.** Shall process new applications and renewals.

**8.3.2.** Shall maintain an accurate membership database and provide a back-up database disk (quarterly) to the president or a designated board member.

**8.3.3.** Shall provide address lists, mailing labels or appropriate disks to the regions for use in regional meetings, but shall not provide complete national membership data to the regions.

**8.3.4.** Shall prepare lists of new members (monthly) and non-renewing members (quarterly) and distribute to regional presidents and membership chairs.

**8.3.5.** Shall provide lists of new members and member categories for the *Conifer Quarterly*.

**8.3.6.** Shall compile and publish a Membership Directory annually. Furnish a copy to all new members and to every current member, who has asked for one on the renewal form. (Board mtg. Aug 2001)

**8.3.7.** Shall provide statistics for membership reports to be presented at the semiannual meetings of the Board of Directors.

### **8.4. National office - Financial Responsibilities**

**8.4.1.** Prepare the Society's annual budget in cooperation with the treasurer and the president.

**8.4.2.** Collect membership dues and all other income.

**8.4.3.** Maintain all the Society's accounts, pay all bills and obligations and prepare financial reports for the board meetings as requested by the national treasurer and president.

**8.4.4.** Prepare an annual year-end financial report, including budget vs. actual, for presenting to the board. Develop spreadsheets and annual balance sheets for all Society's funds, including regional funds and all special funds. Prepare an annual condensed report for distribution to the membership.

**8.4.5.** Work with a licensed CPA in the preparation of all necessary IRS forms.

**8.4.6.** Secure and maintain the ability to receive credit card payment for dues, registration, auction payments, merchandise and any other national activity.

**8.4.7.** Establish a uniform format for all regional treasurers to follow in reporting the regional financial results, budgets, and other information for incorporation into the national reports and income tax filings. (July 2004)

**8.4.8.** The office manager with concurrence of the treasurer is authorized to deposit excess cash into the Vanguard operating reserve account. The office manager with concurrence of the treasurer is authorized to transfer money back into the operating bank account (from the Vanguard operating reserve account) to meet cash needs. Any reduction of the Vanguard operating reserve account below \$70,000 will require approval of the board of directors. (Feb 2019 Board mtg.)

### **8.5 National office - Responsibilities for National Meetings**

**8.5.1.** Assist the national meeting chair(s) with the preparation of budgets, collating registration information, printing programs and registration forms and membership mailings.

**8.5.2.** Process incoming meeting registrations, collect and account for all fees and send confirmation letters.

**8.5.3.** Pay all invoices for national meeting expenses.

**8.5.4.** Assist in the preparation of information packets, nametags and other materials for the meeting participants.

**8.5.5.** Prepare the printed mailer for the plant auctions and assist the treasurer in collecting and accounting auction revenue.

**8.5.6.** Attend the national members' meeting and assist in the organization and coordination of activities in conjunction with the national meeting chair.

**8.5.7.** Prepare all necessary printed mailers for the plant auction including tags, bidder lists and forms to be used by plant donors for income tax purposes.

**8.5.8.** Collect, and account for, all auction income and any other income from book sales, clothing sales, etc.

## **9.0. CONIFER QUARTERLY**

**9.1. Number of Issues.** The *Conifer Quarterly* will be published four times a year. (Board meeting, Mar 1983)

**9.2. *Conifer Quarterly* Editor** (Summarized from contract Oct 1999 and Feb 2001)

**9.2.1.** Shall perform services as an independent contractor.

**9.2.2.** Shall attend the regularly scheduled semi-annual meetings of the Board of Directors. Reasonable expenses for travel; lodging and any meeting registration fees will be reimbursed for attending both board meetings and the national meeting

**9.2.3.** Shall provide a semi-annual written report to the board. The report should discuss articles on hand, and present a brief outline of forthcoming issues as well as other information requested by the Board of Directors pertinent to the publication.

**9.2.4.** Shall work with the Conifer Quarterly Advisory Committee to solicit articles, obtain their suggestions relative to content and develop feedback from the membership relative to the quality and content of the Conifer Quarterly. With assistance from the committee, assure that the Conifer Quarterly contains material of interest to everyone from the novice to the expert.

**9.2.5.** Shall have responsibility for purchase orders and contracts between the Society and the printing company including all details such as number of copies and other items pertinent to the Conifer Quarterly.

**9.2.6.** Shall have responsibility for handling the timely distribution of the Conifer Quarterly and will work with the mail management service and the US Postal Service to solve any problems related to timely delivery of any publications

**9.2.7.** Shall provide all the layout work for the Conifer Quarterly including the advertising and as the advertising coordinator will solicit the renewal of ads from previous advertisers and sell space to new advertisers.

**9.2.8.** Shall assist the Society office manager, the treasurer and the president in the preparation of the annual budget for the *Conifer Quarterly*.

**9.2.9.** Shall assist in the promotion of membership in the Society through the development of uniformly designed printed material for use in membership recruitment.

**9.2.10.** Shall assist in the preparation of meeting notices and other informational items that may be included as inserts in the Conifer Quarterly.

**9.2.11.** Shall be responsive to queries from all Society members regarding articles, advertising or other information. Questions not related to the Conifer Quarterly will be referred to the national office, the president or other individuals who have been assigned to respond to technical questions.

**9.2.12.** Shall maintain all information relative to articles, photographs, artwork, etc., and see that it is properly placed in Society's archives or returned to the appropriate author. (Jul 2004)

**9.2.13.** Shall obtain appropriate releases from contributors of photos and authors of articles and will maintain a record of those releases. (Feb 2005)

**9.2.14.** The editor will have a \$500 discretionary fund for payment to authors for providing certain articles. (Jul 2004)

## **10.0 THE NATIONAL MEETING COORDINATOR**

**10.1.** The National Meeting Coordinator is a volunteer position with the coordinator coming from the region hosting the national meeting.

**10.2.** The coordinator will not be required to pay for their meeting registration. Expenses will be reimbursed from the national office. (Feb 2005)

**10.3** The National Meeting Coordinator shall be responsible for:

**10.3.1.** Preparing checklists and establishing milestones and deadlines for the meetings.

**10.3.2.** Visiting the area for the meeting being planned at least a year in advance, preferably earlier, to assist the regional planning committee in the investigation of available and suitable hotels, identification of private and public gardens to visit, and the logistics involved.

**10.3.3.** Assisting in all contract negotiations with hotels and buses and reviewing the final contracts for execution by the national president or the national meeting coordinator, if so designated.

**10.3.4.** Assisting the regional planning committee in the development of the meeting agenda and the selection of possible speakers for presentation to the board. Consideration should also be given to workshops and or demonstrations for the members.

**10.3.5.** Assisting in the preparation of the final meeting budget, the recommendations for the meeting registration fees, the proposed meeting agenda and all other related arrangements, for presentation to the Board of Directors at the winter board meeting immediately prior to the national meeting.

**10.3.6.** Assisting the regional planning committee in the identification of non-horticultural activities that could be of interest to member spouses who may not be interested in garden visits.

**10.3.7.** Receiving the final information, agendas, gardens and arboreta to visit, suggestions for gardens to visit before and after the meeting, etc., from the regional planning committee. The information should be properly formatted and forwarded to the national office for printing and mailing to the members.

**10.3.8.** Submitting a semi-annual report at the winter and summer board meetings outlining the activities completed and planned in relation to the next national meeting plus any activities, proposals and considerations for future national meetings.

**10.3.9.** Reimbursable expenses for any tour work will be charged to the individual tour involved. (July 2004)

**10.3.10.** Position is currently not being filled.

## **11.0. DOCUMENT RETENTION**

**11.1 Purpose.** The purposes of this document retention policy are for the American Conifer Society (ACS) to enhance compliance with the Sarbanes-Oxley Act and to promote the proper treatment of corporate records of the Society.

### **11.2 General Guidelines**

**11.2.1.** Records should not be kept if they are no longer needed for the operation of the ACS, or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records. Electronic copies of all critically important documents are to be made and maintained in pdf format to be held in separated systems or DVD discs in separate places.

**11.2.2.** From time to time, the ACS may establish retention or destruction policies, or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents which warrant special consideration are identified below. While minimum retention periods are established, the retention of documents identified below and of documents not included in the identified categories should be determined primarily by the application of the

general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

**11.3 Exception for Litigation Relevant Documents.** The ACS expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or the ACS informs you, that ACS records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously, or subsequently established destruction schedule for those records.

#### **11.4 Minimum Retention Periods for Specific Categories**

**11.4.1. ACS Documents.** ACS records include the ACS's articles of incorporation, by-laws and IRS Form 1023, Application for Exemption. ACS records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

**11.4.2. Tax Records.** Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the ACS's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

**11.4.3. Employment Records/Personnel Records.** State and federal statutes require the ACS to keep certain recruitment, employment and personnel information. The ACS should also keep personnel files which reflect performance reviews and any complaints brought against the ACS or individual employees under applicable state and federal statutes. In the event that the ACS institutes a formal performance review policy for employees, it should keep personnel files that reflect performance reviews. The ACS should then also keep in the employee's personnel file all final memoranda and correspondence reflecting any performance reviews and actions taken by, or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

**11.4.4. Board and Board Committee Materials.** ACS Board Meeting minutes should be retained in perpetuity. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the ACS.

**11.4.5. Press Releases/Public Filings.** The ACS should retain permanent copies of all press releases and publicly filed documents under the theory that the ACS should have its own copy to test the accuracy of any document a member or the public can theoretically produce against the ACS.

**11.4.6. Legal Files.** Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should be maintained for a period of ten years.

**11.4.7. Marketing and Sales Documents.** The ACS should keep final copies of marketing and sales documents for the same period of time it keeps other ACS files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

**11.4.8. Development/Intellectual Property and Trade Secrets.** Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The ACS claims copyright to the articles and images in its quarterly publication, the *Conifer Quarterly*. Past copies of the *Conifer Quarterly* and its predecessor, *the Bulletin of the ACS* are to be kept permanently.

**11.4.9. Contracts.** Final, execution copies of all contracts entered into by the ACS should be retained. The ACS should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

**11.4.10. Correspondence.** Unless correspondence falls under another category listed elsewhere in this

policy, correspondence should generally be saved for two years.

**11.4.11. Banking and Accounting.** Banking and accounting, General Ledger records, and Accounts Payable ledgers and schedules must be kept for seven years. Bank reconciliations, bank statements, investment statements, deposit slips, and checks must be kept for seven years. Disbursement records including documentation and invoices and inventory records must be kept for seven years. (Feb 2019 Board mtg)

**11.4.12. Insurance.** Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

**11.4.13. Audit Records.** External audit reports should be kept permanently. Internal audit reports should be kept for three years.

**11.4.14. Donations and Gifts.** Documentation on any restricted donations or gifts must be kept for seven years. (Feb 2019 Board mtg)

## **11.5 Electronic Mail**

**11.5.1.** E-mail that needs to be saved should be either:

(a) printed in hard copy and kept in the appropriate file; or

(b) downloaded to a computer file and kept electronically, or on disk as a separate file

**11.5.2** The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy. (Adopted by Board action on Feb 2012.)

## **12.0 CONFLICTS OF INTEREST**

### **12.1 Purpose**

**12.1.1.** The purpose of this Conflicts of Interest Policy (this "Policy") is to protect the interests of the American Conifer Society (the "ACS") in its decision-making process when entering into any transaction or arrangement that might benefit the private interests of Interested persons (as hereinafter defined). Interested persons have a duty in connection with their respective relationships with the ACS to:

(a) conduct the affairs of and their relationships with the ACS in a manner that furthers the charitable, scientific and educational mission of the ACS without regard to personal benefit;

(b) not use any asset or confidential information of the ACS for personal gain; and

(c) be free from material conflicting interests when representing the ACS in business dealings or making recommendations which may influence actions taken by the ACS.

**12.1.2.** This Policy is intended to supplement, but not replace, any Pennsylvania or federal laws that govern conflicts of interest applicable to nonprofit, charitable corporations which are exempt from federal income tax.

**Note:** The ACS can accept donations (including plants) from any entity without any special obligation to donors. The only obligation the ACS has is to provide a "thank you" and an acknowledgment of the goods received to donors unless they decline the offer of such a receipt.

### **12.2 Definitions**

**12.2.1.** Reporting Person. A "Reporting Person" means any person who is:

(a) a Director,

(b) an Officer, including Officers of Regions,

(c) a Contractor, either the Office Manager or the Conifer Quarterly Editor,  
(d) any member of a committee or subcommittee of the Board of Directors of ACS (the "Board"),  
(e) any member of a committee planning an Annual Meeting of the ACS, or a Regional Meeting of the ACS,

**12.2.2. Family Member.** A "Family Member" means, in relation to any Reporting Person :

- (a) a spouse or life partner,
- (b) a brother, sister, parent, grandparent, child, grandchild, great grandchild, or
- (c) a spouse or life partner of any individual identified in (ii).

**12.2.3. Financial Interest.** A "Financial Interest" with respect to a particular matter exists if the person has, directly or indirectly, or as a result of a transaction or arrangement will have, directly or indirectly:

- (a) a material business relationship or is contemplating a material business relationship with the ACS;
- (b) an ownership interest, material compensation arrangement, investment interest, or significant management position in or with an entity that has a business relationship with or is contemplating a business relationship with the ACS (except for an ownership or investment interest of less than 5%);
- (c) an employment or other compensation relationship with the ACS; or
- (d) received or been offered a material gift, gratuity or favor from a person or an entity that has a business relationship with or is contemplating a business relationship with the ACS.
- (e) Interested Person. An "Interested Person" means any Reporting Person who has a Financial Interest or whose Family Member has a Financial Interest.

**12.2.4. Disinterested Director or Disinterested Member of a committee.** A "Disinterested Director" or "Disinterested Member of a committee" is any director or member of a committee of the Board who, for purposes of a particular transaction or arrangement, is not an Interested Person. A director or member of a committee will not be a Disinterested Director or Disinterested Member of a committee if the director or committee member is a party to a reciprocal arrangement with an Interested Person under which the Interested Person has approved or will approve a material transaction or arrangement that would benefit a director or committee member.

**12.2.5. Direct and Material Conflict.** A "Direct and Material Conflict" means any Financial Interest involving a contract, employment or other compensation arrangement between the ACS and the Interested Person. If any entity in which an Interested Person owns fifty percent (50%) or more of the equity interest in such entity has an arrangement (as above) with the ACS, then that fact needs to be stated in the disclosure.

**12.3 Scope of policy** This Policy applies to any transaction or relationship that involves the ACS and an Interested Person. All such transactions or relationships must be properly authorized pursuant to this Policy by the ACS's directors or committee members (whichever group is acting on the transaction or relationship).

## **12.4 Procedures**

**12.4.1. Annual Disclosure.** Each Reporting Person shall submit an annual statement to the ACS Board of Directors (the "Board") via the National Office Manager. The annual statement shall ask the Reporting Person, to the best of the Reporting Person's knowledge, to:



- (a) acknowledge that the Reporting Person
- (b) has received a copy of and reviewed this Policy;
- (c) understands that the ACS is a charitable organization and that in order to maintain its tax exempt status, it must engage in activities that further its exempt purpose;
- (d) understands that the procedures of this Policy apply to all committees and subcommittees with Board delegated powers; and (iv) agrees to comply with all of the terms of this Policy; and
- (e) disclose whether the Reporting Person is an Interested Person, which disclosure shall include a description of any existing or contemplated Financial Interest or other actual or potential conflict of interest not previously reported.

**12.4.2.** In addition to the annual disclosure, if, at any other time, any Reporting Person becomes aware of a potential Financial Interest with respect to a proposed transaction or business relationship or other actual or potential conflict of interest, the Reporting Person shall promptly notify the President or Vice President of the Board in addition to the committee (if any) that will consider such proposed transaction. Any Reporting Person who is uncertain as to the existence of a Financial Interest in any matter and who desires assistance in interpreting and construing the terms of this Policy may seek advice from the President or Vice President or the Board and the Chair of the committee (if any). Any Reporting Person may request that the determination of whether a Financial Interest or other conflict of interest exists be made by the Board, which determination shall be final and conclusive. Consistent with the duty to disclose to the ACS important relevant information known to a Reporting Person, if a Reporting Person perceives the existence of an actual or potential Financial Interest or other conflict of interest involving another Reporting Person or Family Member of any Reporting Person that has not been disclosed to the appropriate committee or the Board, the Reporting Person perceiving the existence of such actual or potential Financial Interest or other conflict of interest shall immediately notify the appropriate committee chair and the President or Vice President of the Board.

**12.4.3.** Addressing matters subject to a conflict of interest.

(a) If a Financial Interest or conflict of interest exists or if the Board determines that a Financial Interest or other potential conflict of interest exists pursuant to paragraph 2 of this Procedures Section, the ACS shall not engage in the transaction or enter into the business relationship unless the Disinterested Directors or Disinterested Members of the committee affected have investigated alternatives to the proposed transaction or relationship and determined, by a majority vote of the Disinterested Directors or Disinterested Members of the committee, that:

- (b) the transaction or relationship is in the best interests of the ACS;
- (c) the transaction is fair and reasonable to the ACS; and
- (d) the ACS cannot obtain an equally advantageous transaction or arrangement with reasonable efforts under the circumstances from a person or entity that would not give rise to a conflict of interest under this Policy.

**12.4.4.** In determining whether a transaction or relationship is fair and reasonable to the ACS, the following shall be considered:

- (a) appraisals or other independent valuations of the fair market value of the transaction or relationship;
- (b) information regarding comparable transactions or relationships between unrelated parties;
- (c) offers from comparable competing entities; and/or

- (d) studies of comparable compensation arrangements.

**12.4.5** The Disinterested Directors and Disinterested Members of a committee may utilize such procedures as they deem appropriate in fulfilling their responsibilities under this Policy. Before any vote or other action is taken on any matter with an Interested Person, the Interested Person shall have an opportunity to attend and be heard at the meeting of the Board or affected committee, as the case may be. Unless requested by the Board or the affected committee to leave, the Interested Person may remain for the vote, but, if the Interested Person is a member of the Board or affected committee, the Interested Person must abstain. If the matter under consideration involves a Direct and Material Conflict, however, any Interested Person must leave the meeting prior to a vote. An Interested Person shall not count for purposes of determining a quorum for any meeting. The minutes of all Board and affected committee meetings shall disclose:

- (a) name(s) of the Interested Person(s) (if any) who disclose a Financial Interest in transactions considered at such meetings, the nature of the Financial Interest, and whether the committee or Board determined there was a conflict of interest;

- (b) the names of all persons present for discussions or votes relating to the transaction or arrangement, the content of these discussions, including any discussion of alternatives to the proposed transaction, and a record of the vote; and,

- (d) if an appraisal or any third-party comparable data were considered by the Board or affected committee, the nature and source of the information.

**12.4.6. Review.** To ensure that the ACS operates in a manner consistent with its charitable purposes and that it does not engage in activities that may jeopardize its status as an organization exempt from federal income tax, periodic reviews shall be conducted of each transaction, relationship or compensation arrangement with an Interested Person to ensure that the transaction, relationship or compensation arrangement continues to be reasonable and is in the best interest of the ACS.

**12.4.7. Violations of the Policy.** If the Board or a committee has reasonable cause to believe that a Reporting Person has failed to disclose a Financial Interest or other possible conflict of interest, it shall inform the Reporting Person of the basis for such belief and afford such person an opportunity to respond. If, after hearing the response of the Reporting Person and making such further investigation as may be warranted in the circumstances, the Board or affected committee determines that the Reporting Person has failed to disclose a Financial Interest or other possible conflict of interest, the matter shall be addressed by the Board and appropriate action taken at the next scheduled meeting of the Board.

**12.4.8. Specific Application of the General Policy.** Set forth below are types of activities or transactions which should not be undertaken by a Reporting Person unless full disclosure to and the consent of a majority of the Disinterested Directors or Disinterested Members of the committee affected thereby has been obtained prior to undertaking the otherwise prohibited activity. This list is not meant to be exclusive.

**12.4.9. Sales to the ACS.** No Reporting Person may directly or indirectly sell an item to the ACS except at a price equal to or less than fair market value as determined by at least two independent appraisals, quotations or offers, and upon terms approved by the Board.

**12.4.10. Lending to the ACS.** While loans to the ACS by a Reporting Person of items consistent with the ACS exempt purposes can be of great benefit to the ACS, the exhibition of such items by the ACS may enhance their value. A Reporting Person should not lend any item or maintain it on loan if the

Reporting Person is actively planning to sell it.

**12.4.11. Limitation on Gifts.** Except as set forth below, no Reporting Person shall knowingly receive any pecuniary gain or accept anything of value, including, without limitation, any payment, gift, loan or entertainment, from a vendor, dealer, consultant, contractor, manager, ACS Reference Garden or other person or entity who has proposed or has an existing business relationship with the ACS. The following are permissible exceptions:

(a) Gifts of nominal value, gifts of modest value that appear to be part of a general distribution to clients or customers, e.g., holiday gifts and meals and social invitations that are in keeping with good business ethics and do not obligate the recipient to take or refrain from taking any action.

(b) Payments for serving in an official capacity or for providing services (not related to the ACS) to an individual or entity described above so long as such payments are disclosed to the Board. For example, service and payment for acting as a director, officer, attorney or accountant for an entity that such person knows is a vendor to the ACS must be disclosed in accordance with this Policy, but Board approval to serve in such capacity is not required.

**12.4.12. Use of ACS Services.** A Reporting Person seeking assistance should not expect that such assistance or use will be rendered to an extent greater than that available to an ACS member in similar circumstances or with similar needs. To the extent that extraordinary assistance is provided, there should be a clear understanding of how this assistance or use will benefit the ACS.

**12.4.13. Confidential Information.** A Reporting Person must never use information received while serving the ACS if the personal use of such information would be detrimental in any way to the ACS. No Reporting Person shall share with a third party confidential information obtained in the course of the Reporting Person's duties. This includes the briefing materials prepared in advance of meetings, minutes of meetings, discussions which may occur at meetings and any confidential information regarding the operations of the ACS.

**12.5. Modification of Policy.** This Policy shall be interpreted and, as necessary, amended by the Board to protect the interests of the ACS and to comply with applicable law. (Adopted: Feb 2012).

Attached is the "Conflict of Interest Disclosure Statement" form approved by the Board on February 4, 2012.

**THE AMERICAN CONIFER SOCIETY (the "ACS")**

**CONFLICT OF INTEREST DISCLOSURE STATEMENT**

Name: \_\_\_\_\_ Role with ACS: Board Member/Committee Member

Please answer the following questions to the best of your knowledge. For purposes of this Disclosure Statement "Family Member" means your spouse, life partner, siblings, parents, grandparents, children, grandchildren or great grandchildren and their respective spouses or life partners.

Please answer the following questions. If you indicate yes, please use the space provided below each question to explain your response. A "yes" response generally indicates a possible conflict of interest. The ACS will determine the materiality or significance of any response pursuant to the policy attached hereto. If necessary please use the reverse side to provide further details in response to the questions below

1. Do you, or does a Family Member have or will have, directly or indirectly, a material business relationship or is contemplating a material business relationship with the ACS? (Yes or No)

\_\_\_\_\_  
2. Do you, or does a Family Member have or will have, directly or indirectly, an ownership interest, material compensation arrangement, investment interest or significant management position in or with any entity or person with which the ACS has, or is negotiating, a business relationship? (Yes or No)

\_\_\_\_\_  
3. Are you, or is a Family Member employed by, or otherwise currently accepting compensation from, the ACS? (Yes or No)

\_\_\_\_\_  
4. Have you or a Family Member received or been offered a material gift, gratuity or favor from a person or entity that has or is contemplating a business relationship with the ACS? (Yes or No)

\_\_\_\_\_  
5. Do you, or does a Family Member, have any other conflicts of interest or potential conflicts of interest involving the ACS? (Yes or No)

\_\_\_\_\_  
I have reviewed the Conflicts of Interest Policy of the American Conifer Society and agree to comply with its terms. My answers to the foregoing questions are correctly stated to the best of my knowledge. I understand that the American Conifer Society is a charitable organization that must engage in activities consistent with its exempt purpose in order to maintain its tax-exempt status and remain in compliance with federal and state statutes, and that this Policy applies to all Directors, Officers, Officers of the Regions, ACS Office Manager, Conifer Quarterly Editor and members of any committee or subcommittee of the Board of Directors of the American Conifer Society. I understand that I must promptly notify the President and Vice President of the American Conifer Society of any change in circumstances that would result in a possible conflict of interest.

Signature Date

Print Name \_\_\_\_\_

## **13.0 Code of Ethics for the American Conifer Society**

**13.1 Preamble and Statement of Goals.** The policy of the American Conifer Society (ACS) is to maintain the highest standards of ethics in its relations with its volunteers, contractors, suppliers, members, the general public and government authorities. In addition to strict compliance with all applicable laws, complete integrity must be observed throughout the organization. Our continued success depends on the community's trust.

National Board Members and regional officers, contractors (national office manager and the *Conifer Quarterly* editor), the webmaster, regional newsletter editors, reference garden program coordinators, the conifer registrar, the Seed Exchange chairman, the Collectors Conifer of the Year chairman, the scholarship committee chair, and all other committee members and volunteers have a duty to act in ways which will earn continued trust and confidence.

This Code of Ethics applies to the ACS' National Board of Directors, including ex-officio members, ACS regional officers, committee members, and volunteers.

**13.2 Mission.** "The purposes of the American Conifer Society are the development, preservation and propagation of conifers, with an emphasis on those which are dwarf or unusual, the clarification of nomenclature and education of the public." — from the original Constitution of the ACS.

**13.3 Leadership** The ACS National Board of Directors and the ACS regional officers (northeast, southeast, central, western) are comprised of members of the society who are committed to furthering the mission of the ACS- by setting strategic direction and ensuring that fellow board members and officers, contractors, committee members, volunteers, and all other members of the ACS act for the benefit of the society and its purpose with integrity and honesty.

**13.4. Volunteers and Contractors.** The ACS is led by volunteers. The only paid employees are contractors, including the national office manager and the Conifer Quarterly editor, and subcontractors. All contractors and volunteers are responsible for understanding the duties of their positions and executing those duties to the best of their abilities. The ACS promotes an environment which values respect, fairness, integrity, ethics, the law, diversity, sustainability, fiscal responsibility, a positive atmosphere, safety, professionalism, collaboration, communication and time management. 13.4. Inclusiveness and Diversity

To enhance its effectiveness, the ACS promotes inclusiveness. Its volunteers and contractors strive to ensure that the diversity of plant societies is reflected in its programs and committees. The ACS promotes diversity in its hiring, retention, promotion and board recruitment efforts and in the programs it develops for its constituencies.

### **13.5. Rules and Expectations regarding Ethical Behavior**

The Principle Messages Of This Policy Are:

- We Expect Strict Observance of all laws.
- We expect the highest integrity in our dealings with others.
- We care how results are obtained.
- There must always be accurate and full disclosure of transactions in our accounting and operations records.

The following are some areas to consider in maintaining the highest level of integrity in our actions:

**13.5.1. Avoid the Appearance of Impropriety** It is important to avoid even the appearance of impropriety, or any actions which may be viewed with suspicion by the public which we serve. Everyone must always act in the best interest of the ACS and not for any special interest group or for private gain.

**13.5.2. Gifts, Favors and Other Things of Value.** No volunteer or contractor shall use or authorize the use of their position to solicit, accept or agree to accept anything of value, or offer or promise anything of value, to create an improper influence on them with respect to their duties. This means soliciting or accepting substantial and improper things of value, including gifts, travels, meals and lodging, promises of future employment, etc. It does not include:

- Any symbolic presentation, the nature of which is not to financially benefit the recipient
- Any reasonable hosting related to official ACS business
- Relatively inexpensive items of personal property of less than \$20 in value, such as a calendar, box of candy or bouquet of flowers which are clearly being given as a simple act of kindness, thoughtfulness and appreciation.

**13.5.3. Incompatible Employment.** No contractor shall engage in or accept private employment or render service for private interest when such employment or service is incompatible with the proper discharge of their contractual duties, or would tend to impair their independent judgment or action in the performance of their contractual duties.

**13.6. Conflict of Interest** Officers, board members, ex officio board members, regional office holders, and committee members may be in a position where they have authority to make recommendations-or influence a decision, which may have a direct effect on their private or personal interest. These individuals may not use, or attempt to use their position with the ACS for personal gain or benefit. Any actual or potential conflict of interest happens when you are in a position to influence a decision or have business dealings on behalf of the ACS which might result in a personal gain for you or for one of your relatives. For conflicts of interest, a relative is any person who is related to you by blood or marriage, or whose relationship with you is similar to being a relative even though they are not related by blood or marriage.

The ACS has adopted a Conflicts of Interest Policy which must be followed in order to comply with Federal law. Those persons covered by that Policy must comply with it as an ethical and legal duty.

**13.7 Conclusion.** The ACS is committed to informing volunteers and contractors about this code of ethics and its application, to evaluating the code regularly and to creating policies and procedures that reflect its values.

For more information, or to seek help in applying these guidelines to specific situations, please contact the President of the Society, for only with open and careful consideration can the words in this policy be transformed into acceptable standards of conduct.

(Adopted: February 4, 2012)