



Special Needs Cobb

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Conflict of Interest Policy Adopted by Special Needs Cobb, Inc. April 22, 2024

Article I. Purpose

The purpose of this conflict of interest policy is to protect Special Needs Cobb, Inc. from potential conflicts of interest that may benefit the private interest of a board director or that could create an excess benefit transaction. The intent of this policy is to supplement any applicable state or federal law that governs conflict of interest.

Article II. Definitions

1. Interested Person

Special Needs Cobb, Inc. defines directors, principal officers or committee members with powers delegated by the board who have a direct or indirect Financial Interest, as defined below.

2. Financial Interest

A person has a financial interest when they have any actual or potential ownership, investment or compensation agreement with Special Needs Cobb, Inc., either directly or indirectly.

Article III, Section 2 of IRS Form 1023 clarifies that a person with a Financial Interest may have a conflict only if the governing board or committee has a consensus that a conflict exists.

Article III. Procedures

1. Duty to Disclose

Related to any actual or potential conflict of interest, an Interested Person must disclose the existence of a Financial Interest. The board of directors shall provide the Interested Person with an opportunity to disclose

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all material facts to the board and committees with governing board-delegated powers considering the proposed transaction or arrangement that poses a potential conflict.

To aid the disclosure and serve as documentation, each board member shall complete a conflict of interest questionnaire at least annually, and more often as needed.

2. Making a Determination of Conflict of Interest

The board shall review each member's questionnaire and any other submitted disclosures for each principal officer, board member or committee member with governing powers. After an Interested Person discloses a potential conflict of interest, the board should request that person to leave the boardroom. The remaining board directors shall then discuss the potential conflict of interest and vote on its existence.

3. [Procedures](#) for Managing the Conflict of Interest

After making a careful review of the facts, the governing board or committee shall make a determination on whether Special Needs Cobb, Inc. would be able to make arrangements for a different agreement or transaction that doesn't produce a conflict of interest. During the discussions on the determination, the Interested Person shall not be present.

Seeing that no alternative transaction or arrangement is possible, the governing board or committee shall determine whether the transaction or agreement is in the best interests of Special Needs Cobb, Inc., and is fair and reasonable for its own benefit. The governing board or committee shall make this determination by majority vote. The majority vote counts as the deciding factor on whether Special Needs Cobb, Inc. shall enter into the transaction or arrangement.

4. Disciplinary Action

If the governing board or committee reasonably believes that an Interested person failed to disclose an actual or potential conflict of interest, they will inform the member and provide an opportunity for the Interested Person to offer an explanation about why he or she failed to disclose the conflict or potential conflict of interest. The governing board or committee shall take disciplinary action if they continue to believe that a conflict of interest still exists.

Article IV. Records of Proceedings

The minutes of the governing board and all committees with delegated powers shall contain the names of the persons who disclosed or were found to have a conflict or potential conflict, the nature of the conflict, any action taken by the governing board and the governing board's decision on the existence of the conflict.

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The [record](#) will also show the names of persons present for discussions and votes, alternatives to the vote and a record of votes taken.

Article V. Annual Statements

The officers of the board will ensure that each principal officer, director and member of a committee with powers delegated by the board shall sign a statement that affirms that they received a copy of the conflicts of interest policy, have read and understood its contents, and agree to comply with the policy. All aforementioned parties shall also testify in writing that Special Needs Cobb, Inc. is a charitable organization and must engage primarily in activities that achieve its tax-exempt purposes.

Article VI. Periodic Reviews

Special Needs Cobb, Inc. shall operate in a manner consistent with charitable purposes and shall not engage in activities that may jeopardize its tax-exempt status. The governing board or committee shall conduct [periodic reviews](#) to include such issues as whether transactions and agreements present potential conflicts of interest. The reviews shall also inquire about partnerships, joint ventures and other arrangements, and whether those arrangements conform to Special Needs Cobb, Inc.'s written policies, including whether those arrangements are properly recorded and reflect reasonable investments or payments for goods or services.

Article VII. Use of Outside Experts

The governing board or committee may use outside experts when conducting periodic reviews on conflicts of interest. When experts are used, their use does not replace the board's responsibility for conducting future periodic reviews.

These policies were updated by the Board of Directors at our April 22, 2024 meeting.

Conflict of Interest Information Form

Name:

Position:

Date:

April 22, 2024

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Whistleblower Policy **Adopted by Special Needs Cobb, Inc.** **April 22, 2024**

I. General

Special Needs Cobb, Inc. (the “Organization”) is committed to lawful and ethical behavior in all of its activities and requires directors, officers and employees to act in accordance with applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities.

II. Reporting

The Organization encourages its directors, officers, and employees to share their questions, concerns, suggestions, or complaints with someone who can address them properly. Any employee, officer, or director who reasonably believes that some policy, practice, or activity of the Organization is in violation of law or Organization policy should file a complaint with the Chief Executive Officer or the Board President. If the wrongful conduct implicates one or both of the Chief Executive Officer or the Board President, or if the reporting individual is not comfortable speaking with or not satisfied with the response of the foregoing individuals, the issue may be reported to any member of the Board of Directors. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

III. No Retaliation

No director, officer or employee who makes a good faith report under this Whistleblower Policy or who cooperates in inquiries or investigations shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a

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violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees, officers, and directors and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Any director, officer or employee who believes that he or she has been subjected to any form of retaliation as a result of making a good faith report under this Whistleblower Policy should immediately report the retaliation to the Chief Executive Officer or the Board President.

IV . Investigation

The Chief Executive Officer, the Board President or a representative of the Board of Directors will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated in a manner intended to protect confidentiality, consistent with a full and fair investigation, and appropriate corrective action will be taken if warranted by the investigation. A summary of the investigation will be presented to the Board of Directors.

V. Accounting and Auditing Matters

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Chief Executive Officer or the Board President shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

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VI. Acting in Good Faith

Anyone making a complaint concerning a violation or suspected violation of some policy, practice or activity of the Organization must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of a policy, practice or activity of the Organization. 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.

Adopted by SNC Board of Directors on April 22, 2024

David Ivey
Board President
April 22, 2024

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Document Retention Schedule
Adopted by Special Needs Cobb, Inc.
April 22, 2024

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule.

Corporate Records

Article of Incorporation to apply for corporate status	Permanent
IRS Form 1023 (in the USA) to file for tax-exempt and/or charitable status	Permanent
Letter of Determination (for example, from the IRS in the USA) granting tax exempt and/or charitable status	Permanent
By Laws	Permanent
Board policies	Permanent
Resolutions	Permanent
Board meeting minutes	Permanent
Sales tax exemption documents	Permanent
Tax or employee identification number designation	Permanent
Annual corporate filings	Permanent

Financial Records

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial statements	Permanent
General Ledger	Permanent
Check registers/books	7 Years
Business expenses documents	7 Years
Bank deposit slips	7 Years
Cancelled checks	7 Years

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Invoices	7 Years
Investment records (deposits, earnings, withdrawals)	7 Years
Property/asset inventories	7 Years
Petty cash receipts/documents	3 Years
Credit card receipts	3 Years

Tax Records

Annual tax filing for the organization (IRS Form 990 in the USA)	Permanent
Payroll registers	Permanent
Filings of fees paid to professionals (IRS Form 1099 in the USA)	7 Years
Payroll tax withholdings	7 Years
Earnings records	7 Years
Payroll tax return	7 Years
W-2 statements	7 Years

Personnel Records

Employee offer letters	Permanent
Confirmation of employment letters	Permanent
Benefits descriptions per employee	Permanent
Pension records	Permanent
Employee applications and resumes	7 years after termination
Promotions, demotions, letter of reprimand, termination	7 years after termination
Job descriptions, performance goals	7 years after termination
Workers' Compensation records	5 years
Salary ranges per job description	5 years
I-9 Forms	5 years after termination
Time reports	5 years after termination

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Insurance Record

Property Insurance policy	Permanent
Directors and Officers Insurance policy	Permanent
Workers' Compensation Insurance policy	Permanent
General Liability Insurance policy	Permanent
Insurance claims applications	Permanent
Insurance disbursements / denials	Permanent

Contracts

All insurance contracts	Permanent
Employee contracts	Permanent
Construction contracts	Permanent
Legal correspondence	Permanent
Loan / mortgage contracts	Permanent
Leases / deeds	Permanent
Vendor contracts	7 Years
Warranties	7 Years

Donations/Funder Reports

Grant dispersal contract	Permanent
Donor lists	7 Years
Grant applications	7 Years
Donor acknowledgements	7 Years

Management Plans and Procedures

Strategic Plans	7 Years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 Years
Vendor contacts	7 Years

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Disaster Recovery Plan	7 Years
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Email and Other Computer-Based Correspondence

This is regarding correspondence/information that is developed and/or maintained by employees on the company's computers, whether it is regarding work or personal information.

Employee correspondence, e.g., emails	7 years
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Document Protection

Documents (hardcopy, online or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

Document Destruction

Hardcopy of documents will be destroyed by shredding or fire after they have been retained until the end of the Document Retention Schedule. Copies of computer backups will be destroyed by fire or other proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Provision of Documentation for Investigations or Litigation

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and CEO will authorize provision. No documents will be concealed, altered, or destroyed with the intent to obstruct the investigation or litigation.

These policies were updated by the Board of Directors at our April 22, 2024 meeting.

Document Retention/Destruction Policy

Name:

Position:

Date:

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