

**Credit Card/Purchase Card Policies and Procedures**  
**Approved 12/07/2010**

**Purpose:** To allow board members access to efficient and expedited means of payment for approved expenses.

**Policies:**

1. Credit cards will be issued to up to 2 Board members with approval of the Board of Directors.
2. Credit cards will be controlled and issued only to directors having a compelling need.
3. Credit cards will only be used for official purposes directly related to the needs of the Portland Leather Alliance (hereafter PLA).
4. The following purchases are not allowed:
  - a. Personal purchases;
  - b. Cash advances or loans;
  - c. Purchases for organizations/individuals who are not directly affiliated with the PLA;
  - d. Alcoholic beverages;
  - e. Personal entertainment expenses;
  - f. Motor vehicle fuel for personal automobiles;
  - g. Purchases of any items from a business owned or operated by the cardholder or any other person affiliated with the PLA unless formally pre-approved by the board of directors in a manner consistent with Oregon law and Internal Revenue Code rules related to private benefit transactions;
  - h. Any items inconsistent with the mission or values of the PLA;
  - i. Aggregate monthly purchases shall not exceed \$1000.
5. Cardholders are required to **sign an agreement** indicating they accept these terms. Individuals who violate these policies and procedures risk revocation of their credit card privileges, legal and/or disciplinary action.

**Procedures:**

1. Credit cards may be requested formally to the Board of Directors for approval.
2. The Treasurer will maintain a log of all cardholders.
3. Advance written approval to make a purchase will be obtained from the Board President whenever practical, especially if the purchase request is made by anyone other than the cardholder. The purchase request should describe the items needed, cost, account/event, budget authorization, vendor, date the item is needed and be signed by the director requesting the purchase. The director requesting a purchase will acknowledge receipt of the items on the purchase request or other approved document.
4. The cardholder will keep original receipts for all purchases and one copy of all purchase requests.
5. Within five days after the end of the billing cycle, the cardholder will prepare an expense detail form and attach original receipts and all purchase request forms. The expense detail form will summarize all purchases by describing the items, purpose, date, and event, and will be signed by the cardholder. The expense detail form and supporting documentation will be submitted to the Board President or his/her designee for review and approval. The President will carefully review each purchase to ensure it is necessary, reasonable and the best value for the organization. The President will forward the reimbursement request and supporting documentation to the Treasurer within five days of receipt of statement in order that bank fees and late payment charges are not assessed. The Treasurer will reconcile the expense detail form to the credit card billing statement and follow-up on any inconsistencies. The Treasurer will make final approval for payment and ensure that the bill is timely paid in order to avoid bank charges or late fees. An annual internal audit will be conducted on all credit card accounts by an independent representative of the board of directors. The findings of the audit will be reported to the board of directors.
6. The director should notify the issuing bank and the President and the Treasurer in the event a card is lost or stolen.

**PLA CREDIT CARD TERMS AND USE AGREEMENT**

I have received an organizational credit card from the Portland Leather Alliance (hereafter PLA).

I have received a copy of the Agreement and the Policies/Procedures; I have read and I understand the terms and conditions. I understand that by using this card, I will be liable for all unauthorized or improper charges made on this card. I agree to comply with the terms and conditions of this agreement.

I understand that the card is to be used for only necessary and legitimate purposes of the PLA. I understand that the card is not to be used for personal purchases, cash advances, loans, or purchases for any third party not directly affiliated with the PLA. Improper use of this card may result in legal action.

I accept responsibility for the protection and proper use of the card. I will immediately notify the PLA President and Treasurer and the issuing bank in the event the card is lost or stolen. I will return the card to the PLA when requested or upon termination of my affiliation with the PLA.

I understand that if the card is used for personal or improper purchases, the PLA will be entitled to reimbursement from me of such purchases. I also understand that the PLA may pursue legal action, refer to a regulatory or law enforcement agency for investigation or, recover the cost of such purchases, together with costs of collection and attorney fees for personal or improper purchases.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
(Cardholder)

Signature \_\_\_\_\_ Date \_\_\_\_\_  
(PLA President)

**Portland Leather Alliance Whistleblower and Non-Retaliation Policy**  
**Approved 05/02/2011**

**I. GENERAL.** Portland Leather Alliance requires directors, officers, members, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of Portland Leather Alliance, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

In addition to the requirements of this policy, all representatives are encouraged to call attention to, in a positive and non-confrontational manner, practices or specific actions which do not reflect the high ethical standards of Portland Leather Alliance.

**II. REPORTING RESPONSIBILITY.** It is the responsibility of all directors, officers, members, and volunteers to comply with and to report violations or suspected violations of any organization, local, state or federal laws or regulations.

**III. NO RETALIATION.** No director, officer, volunteer, member, or contractor who in good faith reports a violation or suspected violation of any organization, local, state or federal laws or regulations shall suffer harassment, retaliation or other adverse consequence. A member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination. This Whistleblower Policy is intended to encourage and enable members and others to raise serious concerns within Portland Leather Alliance prior to seeking resolution outside of Portland Leather Alliance.

Retaliation includes any harmful action, interference with the lawful employment or livelihood, discharge, demotion, suspension, any manner of discrimination with regard to promotion, compensation or other terms, conditions or privileges.

**IV. REPORTING VIOLATIONS.** Director, officers, members, and volunteer should share their questions, concern, suggestions or complaints with someone who can address them properly. Therefore, reports of violations or suspected violations of any organization, local, state or federal laws or regulations should be made to the most appropriate person within Portland Leather Alliance's organizational hierarchy including the Board of Directors.

Additional reports to that person or any other person should generally not be made unless the reporter reasonably believes that the process for investigation and response provided in Section V is not being followed.

A sample list of appropriate persons to report to is provided below. When in doubt, reports should be made to the President of the Board of Directors.

- The reporting member or volunteer's Lead, Coordinator, or other supervisor.
- The Director or Coordinator in charge of the area in which the violation has occurred or is suspected.
- The Director or Coordinator of the members or volunteers or the Treasurer (if the matter relates to accounting or finance issues) or other similar Administrator.
- Any Director or Coordinator.
- Any Executive member of the Board of Directors.
- Any member of the Board of Directors.
- An appropriate regulatory body such as the IRS or the Department of Justice.

**V. HANDLING OF THE REPORTED VIOLATIONS.** All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The following process will be used:

- The person to whom the report is made will immediately contact the Board President.
- If it is not appropriate to contact the President due to their involvement in the violation and is therefore not likely able to handle the investigation objectively, the remaining impartial Officers of the Board will be notified and will proceed with this process in place of the Board President.
- The Board President will notify the reporter and acknowledge receipt of the report within 5 business days if possible.
- The Board President will convene a meeting of the Board of Directors to determine the proper course of investigation. The Board may delegate the investigation to an appropriate standing or ad hoc committee including an audit or finance committee.
- Within 30 days of the report, the Board or the delegated committee will complete its investigation and decide on appropriate corrective action if warranted by the investigation. Additional time may be needed in some cases.
- The Board will inform the reporter of the results of the investigation and any corrective action that has been or will be taken.

**VI. ACTING IN GOOD FAITH.** Any good faith report, concern or complaint is fully protected by this policy, even if the report, question or concern is, after investigation, not substantiated. Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of organization, local, state or federal law or regulation.

The act of making allegations that prove to be unsubstantiated and that prove to have been made maliciously, recklessly, or with the knowledge that the allegations are false, will be viewed as a serious disciplinary offence and may result in discipline, up to and including dismissal from the volunteer position or termination of Board term. Such conduct may also give rise to other actions, including civil lawsuits.

**VII. CONFIDENTIALITY.** Upon the request of the complainant, Portland Leather Alliance will use its best effort to protect the confidentiality of the complainant for any good faith report. 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.

## **PORTLAND LEATHER ALLIANCE DOCUMENT RETENTION AND DESTRUCTION POLICY**

**Approved 05/02/2011**

**I. PURPOSE.** In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention and destruction of documents received or created by Portland Leather Alliance in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operations of Portland Leather Alliance by promoting efficiency and freeing up valuable storage space.

### **II. DOCUMENT RETENTION**

**A. Prohibited Behavior.** No officer, director, or volunteer of Portland Leather Alliance shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or any state or its subdivisions.

**B. Discipline.** Any person described in Paragraph A of this policy found to have knowingly violated Paragraph A shall be subject to appropriate disciplinary action up to and including discharge according to the findings of the complaint investigation.

**C. Retention of Documents.** Portland Leather Alliance follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

### **III. DOCUMENTS**

<b>TYPE OF DOCUMENT</b>	<b>MINIMUM REQUIREMENT</b>
Accounts payable ledgers and schedules	7 year
Applications	3 years
Audit Reports	Permanently
Bank Reconciliations	3 years
Bank Statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciate Schedules	Permanently
Duplicate deposit slips	2 years
Event-specific liability waivers	3 years
Year-End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc	Permanently
Internal audit reports	3 years
IRS application materials and exemption letter	Permanently
Minute books, bylaws, Articles of Incorporation, and Amendments	Permanently
Patents and related Papers	Permanently
Restricted donations and endowments	Permanently
Tax returns and worksheets	Permanently

Trademark registrations and copyrights

Permanently

**IV. ELECTRONIC DOCUMENTS AND RECORDS.** Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time.

**V. DOCUMENT DESTRUCTION.** The Secretary of Portland Leather Alliance is responsible for overseeing the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Documents containing confidential information should be destroyed by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

***Amendment approved 07/05/2011:***

Minimum retention period for election ballots is 3 years.

**BOARD MEMBER EDUCATION**  
**Approved 05/02/2011**

It is the policy of the Portland Leather Alliance to encourage and support Board members' efforts to remain knowledgeable about their roles and the issues facing the organization.

Therefore, it is expected that each Board member will participate in a full day class or board retreat as well as a two hour class during every year that the director is serving on the PLA Board. Information, decisions, and recommendations for those classes will be obtained by the board chair and the board development committee and will be shared amongst all board members.

No board member will be expected to pay for these classes or for their transportation, but all expenses relating to a director's participation must be pre-approved by the Board.

***Amendment approved 07/05/2011:***

Following attendance at any class paid for by the PLA, it is expected that the Board member share the knowledge he/she gained with the rest of the Board members as soon as practical.

**Ground Rules for Portland Leather Alliance Meetings**  
**Approved 06/07/2011**

1. Respect each person's right to their values, beliefs, & perspective.
2. Listen to each other with a spirit of learning, curiosity, & openness.
3. One person speaks at a time.
4. Use "I" statements, speak for yourself & not for others.
5. Check out assumptions before reacting, assume that everyone's trying their best.
6. Be open - bring up issues & concerns that are important to you, & share all relevant information.
7. No put downs of self or others.
8. Be specific & give examples.
9. Stick to the topic at hand.
10. Share air time.
11. No cross-talking or side conversations.
12. Keep the big picture & group goal in mind; think about what's best for the group & not just you individually.
13. Be flexible & open to alternative viewpoints and solutions.

**PORTLAND LEATHER ALLIANCE**  
**Policy for Election of a Director by the Board of Directors**  
**Approved 08/02/2011**

The Board of Directors shall elect a new Board member whenever the number of Directors falls below the number elected at the Annual Meeting. Vacancies shall be filled as soon as practicable, but within two monthly Board meetings. If possible, vacancies in officer positions shall be filled by a sitting Board member prior to electing the new Director.

When the Board plans to elect a new Director, it shall send an email announcement to the membership announcing their plan to elect a new Director at the following Board of Directors meeting. Nominations may be made by the individual seeking election, or by another member. To be eligible to serve on the Board of Directors an individual must be a member in good standing of the Portland Leather Alliance. In addition, unless waived by a majority vote of the Board, candidates must have attended a minimum of two Board meetings or demonstrated significant support or volunteer efforts on behalf of the PLA. A candidate does not have to be present at the Board meeting to be considered for the Board of Directors.

All candidates will be given an opportunity to address the Board at the Board meeting or to submit a written summary of their qualifications for the Board of Directors.

The Board of Directors shall consider the candidates' prior involvement with the Portland Leather Alliance, whether the candidates have previously sought a position on the Board, and what qualifications they bring to the organization.

Voting for a Director by the Board of Directors shall be by written ballot. One sitting Board Member, and one PLA member who is neither a current member of the Board nor is running for a Board position shall be chosen by random drawing to count the ballots. The candidate with a majority vote of the Board of Directors shall become the new Board Member.

If no candidate receives a majority vote of the Board of Directors, the top two candidates will be considered with a second secret ballot. If a tie occurs among the top candidates, then all of those candidates will be considered.

If a third ballot is required, the Board may meet in private to discuss the merits of the candidates.

If no candidate receives a majority vote of the Board of Directors at the end of the third ballot, then no new Director will be elected at that meeting.

All ballots shall be retained under the PLA's Document Retention policy.

**All vote tallying will remain confidential.**