Conserving habitat
for birds and other wildlife

ILLINOIS AUDUBON SOCIETY
POLICY & PROCEDURE MANUAL
OCTOBER 2024

REVISION RECORD:

Changes since the July 23, 2018 version

December 2018	FINANCIAL OPERATIONS: Fiscal/Monetary: revised to increase the Executive Director limit on signing checks to $5,000
June 2020	FINANCIAL OPERATIONS: Investments: Revised to change how investments are managed.
July 2020	LAND PROTECTION AND STEWARDSHIP OPERATIONS: Sanctuary Management: Revised annual sanctuary reporting requirements.
August 2020	BOARD OF DIRECTORS OPERATIONS: IAS Committee Duties & Responsibilities: revised to clarify voting rights of non-board members on committees.
March 2021	FINANCIAL OPERATIONS: Investments: revised to clarify that the 4-5% annual draw applies to the Permanent Investment Fund only and not other invested funds.
May 2021	FINANCIAL OPERATIONS: Fiscal/Monetary: revised to increase the bid policy limit to $10,000
June 2021	BOARD OF DIRECTORS OPERATIONS: IAS Committee Duties & Responsibilities;
	LAND PROTECTION AND STEWARDSHIP OPERATIONS: Sanctuary Management: Revised regarding the governance of IAS Sanctuaries.
September 2023	BOARD OF DIRECTORS OPERATIONS: Personal Relationships, Conflict of Interest, Confidentiality Statement updated.
	FINANCIAL OPERATIONS: Refusal of service replacement as second bid less than $50,000 added.
	LAND PROTECTION AND STEWARDSHIP OPERATIONS: Land Acquisition Procedures: Decision tree added.
	MISCELLANEOUS OPERATIONS: Naming Rights Policy added
	PERSONNEL: Equal Opportunity Employer section added; Holidays updated; Pregnancy Rights section added; Intra-IAS Relationships section added; Anti-Harassment Policy added; Anti-Retaliation Policy added; Other Leave section added.
	Acknowledgment of Receipt and Review with Signature section added.
March 2024	BOARD OF DIRECTORS OPERATIONS: Membership and Education Sections merged and reduced. Awards Special Committee Section removed.
	MEMBERSHIP OPERATIONS: Removed inactive program procedures.
	MISSELLANEOUS OPERATIONS: Annual Awards Committee Section removed.
October 2024	BOARD OF DIRECTORS OPERATIONS: Removed tenure restrictions for Committee Members.

BOARD OF DIRECTORS OPERATIONS

Board Responsibilities

The Society's bylaws mandate that the board of directors is responsible for the control and management of the affairs and funds of the organization. Each board member holds a legal, fiduciary, public and ethical responsibility to see that the organization functions properly and with integrity. Each Director must devote time and attention to the affairs of the Society to ensure that all Society's actions, including those of Staff, are in accordance with its established bylaws. In establishing policies or authorizing activities, the Board must ensure that no policies or activities will jeopardize the basic not-for-profit status of the Society or will reflect unfavorably upon the Society.

1. Each board member will:
    a. Assume responsibility for the society's mission.
    b. Demonstrate loyalty to the society.
    c. Deliberate in the selection, compensation and evaluation of the society's Executive Director.
    d. Approve and oversee adherence to the organization's budget.
    e. Take responsibility for an annual organizational audit.
    f. Take responsibility for the organization's investment of funds.
    g. Provide effective oversight of the organization's programs.
    h. Support the organization's staff.
    i. Act as an advocate for the organization
    j. Participate, in partnership with the staff, in organizational fundraising.
    k. Attend board and committee meetings.
    l. Serve on a designated standing committee and periodically serve on a special committee.
    m. Help to identify and recruit new board members.
    n. Strictly adhere to the organization's conflict of interest policy
    o. Conform to approved fund-raising practices.
    p. Support and exhibit openness to public (and membership) scrutiny.
    q. Ensure public availability of an annual report.
    r. Ensure the annual filing of the IRS Form 990 and reports to the Illinois Attorney General.
    s. Assess the organization's risk exposure management and insurance requirements.
    t. Undergo initial board member orientation and recurring training.

Board Recruitment

1. Board recruitment is a never ending, recurring process. Current board members should always be aware of recruiting needs as they interact in the community, their workplaces, and with IAS chapters. Who do we know - who do our networks know - who might be a good fit for our leadership team?
2. The board and staff must Identify and clarify current board recruitment goals based on the need to sustain effectively our standing committee working board operations and build the future capacity of the Society. The Executive Committee, with inputs from Standing Committee Chairpersons, will develop and maintain a listing of new board member requirements (skill sets, backgrounds, leadership niches

etc.), and the Nominating Special Committee Chairperson will recurringly report to the board specific recruitment goals.

3. The Society should cast a wide net in making our recruitment needs known. While the IAS chapter system has traditionally and will continue to provide the seed bed from which we have recruited both chapter representative and at-large board members, there are numerous groups and networks where potential candidates can be found.
4. The Society must cultivate new board member prospects. The Executive Director and Nominating Special Committee Chairperson will maintain a list of prospects and sit down with them to introduce them to our organization and/or our board. Prospects will be given a recruitment packet containing information about the Society and board responsibilities. Prospects should be invited to attend an IAS board meeting.
5. Once a prospective board member has been elected to the board, they will undergo a New Board Member Orientation Program. The Standing Long-Range Strategic Planning Committee will oversee this orientation program.

New Board Member Orientation Program

New board members merit a three-fold orientation (a manual, a meeting, and a mentor) to understand the Society and their individual role and responsibilities to the Society's mission and operations. The Strategic Planning Committee, assisted by staff, is responsible for new board member orientation.

1. New Board Member Manual: Each new member, prior to their first regular board meeting, will be sent an orientation manual (hardcopy) which contains:
    a. Society by-laws
    b. A short organizational history
    c. Society policies & procedures manual
    d. Current long-range strategic plan
    e. A listing (with contact information) of current board members, officers and staff, with short biographical information
    f. Latest annual budget / finance / investments reports
    g. Latest IRS Form 990
    h. Latest audit report
    i. Summary / précis of organizational liability insurance
2. New Board Member Meeting: Each new member will, prior to their first regular board meeting and after their review of the orientation manual, meet at the Society's Springfield headquarters with the Executive Director, an officer of the board, and a member of the strategic planning committee, for orientation and an opportunity to discuss their role and responsibilities.
3. New Board Member Mentor: Each new member will be assigned for their first year of board service a "seasoned" board member to assist their transition onto the board. The board President shall assign each mentor.

Recurring Board Training

Board training conveys the knowledge and understanding needed by board members in order to effectively carry out their roles and responsibilities as members of the organization's board of directors. In addition to an introductory New Board Member Orientation Program, all Society board members will undergo one hour a year of board training, which will be documented in a Memorandum for Record and maintained in the organization's files.

<u>IAS Committee Duties & Responsibilities</u>

1. Duties
    a. Executive Committee: In accordance with the Society's by-laws, the Executive Committee shall provide general oversight of the Society's operations, perform specific functions as defined in these by-laws or delegated to it by the board and, in case of emergency, shall have the authority to act for the Society within the limits of these by-laws. In addition, in accordance with the Society's by-laws, the performance of the Executive Director shall be appraised annually by the President and Executive Committee.
    b. Finance Committee: develops financial plans; monitors cash flow; helps guide the organization's financial health; oversees organizational investments; monitors organizational budget; recommends appointment of independent auditors, reviews audit reports, consults with auditors as to the adequacy of internal controls; monitors fundraising (annual giving and capital campaigns).
    c. Long-range Planning Committee: develops organizational long-range strategic plan; drafts bylaws and organizational policies and procedures; advises on human resources issues; monitors (for follow-through) all organizational program and project planning; oversees organizational risk management and indemnification; oversees the organization's board development program.
    d. The Land Protection and Stewardship (Lands) Committee: reviews and approves the Land Steward's Sanctuary Management Plans, oversees and advises the Land Steward on Sanctuary and Site Management Schedules; advises and provides recommendations on new land acquisitions, transfers and easements; provides technical and grant writing support for land acquisition, restoration and management; develops sanctuary rules and regulations; oversees and advises on budget estimates for sanctuary management; advises on IAS' volunteer stewardship training programs
    e. Membership and Education Committee: provides direction, promotes and makes recommendations in creating the Society's mission-driven public education program opportunities; analyzes program strengths and weaknesses, including the Society's capacity to sustain each; drives membership growth and sustains existing members; monitors membership trends and behaviors; works with designated staff member(s) to coordinate and support membership and chapter efforts; oversees organizational publications; manages organization outreach events designed to recruit members.
    f. Nominating Special Committee: recommends new individuals for board service; recommends new officers of the board; cultivates new board members.
2. Responsibilities
    a. The President, in consultation with Committee Chairs, may appoint and designate in writing in December of every year, for one year terms, any qualified member of the Society who is not a Board member to serve on a committee. Non-Board members on committees shall have voting rights within the committee, but not at the Board level. At least two-thirds of the voting members of any committee, must be composed of Board members. Staff are non-voting members of Committees.
    b. The meetings and deliberations of committees must be documented in recorded minutes. In cases where committees meet in conjunction with regular, full board meetings and a committee's recommendations are presented to the full board for decision, general meeting minutes will suffice for documentation. If however a committee meets unilaterally for decision-

making (face-to-face, electronically or telephonically) minutes are required for documentation and the minutes will be provided to the Society's Secretary for filling and document retention.

Conflict of Interest Policy

In order to fulfill its mission, it is necessary for the Illinois Audubon Society (hereinafter “Society”) to rely on a number of volunteers and paid staff for its officers, boards and committees (hereinafter referred to as "Member").

Purpose: The purpose of the conflict of interest policy is to protect the Society’s interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a Member of the Society or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions

1. Interested Person. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
2. Financial Interest A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
    a. An ownership or investment interest in any entity with which the Society has a transaction or arrangement;
    b. A compensation arrangement with the Society or with any entity or individual with which the Society has a transaction or arrangement; or
    c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Society is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Procedures

1. Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.
2. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
3. Procedures for Addressing the Conflict of Interest
    a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
    b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Society can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Society's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflict of Interest Policy

   a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

   b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

5. Records of Proceedings. The minutes of the governing board and all committees with board delegated powers shall contain:

   a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

   b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

6. Compensation

   a. A voting member of the governing board who receives compensation, directly or indirectly, from the Society for services is precluded from voting on matters pertaining to that member's compensation.

   b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Society for services is precluded from voting on matters pertaining to that member's compensation.

   c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Society, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

7. Annual Statements. Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement (Appendix A) which affirms such person:

   a. Has received a copy of the conflicts of interest policy;

   b. Has read and understands the policy;

   c. Has agreed to comply with the policy; and

   d. Understands the Society is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

8. Personal Relationships. Situations may arise where a Board member's personal relationship (close friendship, romantic relationship, familial relationship) to someone causes, could cause, or could be perceived as a personal conflict of interest. A personal conflict of interest could be any situation that may result in favoritism or may benefit either party in the relationship.

   Procedures:

   a. Duty to Self-Disclose. In connection with any actual, possible, or perceived conflict of interest, the Board member must disclose the nature of the personal relationship and be given the opportunity to disclose all material facts to the Executive Committee.

      In the event of the failure to self-disclose, another Board member may report the possible conflict to the Executive Director or Board President. The Executive Director or Board President shall send the information to the Executive Committee and to the affected committees as appropriate. The Executive Committee shall review the information and determine, in conformance with paragraph b below, if a conflict of interest exists.

      If it is determined that a conflict of interest exists, the Executive Committee shall recommend to the parties an appropriate course of action to resolve the conflict of interest if it is determined possible to do so. If the recommended course of action is accepted by the parties, then it shall be implemented and the matter will be considered concluded. If, however, the parties do not accept the Executive Committee's proposed course of action to resolve the conflict or refuse to implement it, then the Board President shall report the conflict and related information to the full Board for further determination and action.

      Parties can appeal to the Board the Executive Committee's finding that a conflict of interest exists and/or the Executive Committee's recommended action to resolve the conflict of interest.

   b. Determining Whether a Personal Conflict of Interest Exists. After disclosure of the personal relationship and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a personal conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a personal conflict of interest exists.

   c. If the board or committee members determine a personal conflict of interest exists, then the board member with the personal conflict of interest shall not participate nor be present for any discussions or votes involving the personal conflict.

9. Periodic Reviews. To ensure the Society operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

   a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

   b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Society's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

10. Use of Outside Experts. When conducting the periodic reviews as provided for in Article VII, the Society may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

ILLINOIS AUDUBON SOCIETY'S

ANNUAL STATEMENT CONCERNING POSSIBLE CONFLICT OF INTEREST (APPENDIX A)

The Illinois Audubon Society ("Society") has adopted a Conflict of Interest Policy the purpose of which is to protect the Society's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Society or might result in a possible excess benefit transaction. The policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

As the Society's director, principal officer or member of a committee with governing board delegated powers, please affirm the following:

a. I have received a copy of the Society's Conflict of Interest Policy.
b. I have read and understand the Conflict of Interest Policy.
c. I agree to comply with the Conflict of Interest Policy.
d. I understand IAS is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Dated this _____ day of _______.

Signature ____

Name of Director, Officer or Committee Member

(Please Print) ____

Confidentiality statement

In the process of fulfilling its mission, it is necessary for the Illinois Audubon Society (hereinafter "Society") to treat certain information with the utmost confidentiality. In order to fulfill its mission, the Society relies on a number of volunteers and paid staff for its officers, boards and committees (hereinafter referred to as "Member").

Purpose: The purpose of the confidentiality policy is to ensure certain topics are held in confidence until the Society releases such information to the general public or authorizes its disclosure. Each Member must acknowledge the importance of keeping the Society's confidential and proprietary information private and agrees not to disclose such information to any third party until authorized to do so. Topics involving financial decisions, those related to staffing, potential land acquisitions, or others of a sensitive nature (based on majority agreement by the Board of Directors) are to be kept private until released by the Society or the Society authorizes its disclosure.

All such confidential and proprietary information, including all documents containing such information, and any other information not specifically authorized by the Society for release to the public that may come into the possession of the Member during the Member's association with the Society and thereafter, shall be returned to the Society when requested to do so by the Society without making or retaining copies or excerpts of such information.

The following information shall remain confidential:

1. Discussions held either in-person or virtually (e.g., Zoom) during board meetings and committee meetings, or *via* email, phone or teleconferencing, regarding the following topics are to be held in the strictest of confidence:
    a. Financial investments;
    b. Budget discussions;
    c. Staffing details related to salaries, hiring, or disciplinary matters;
    d. Potential and pending real estate transactions;
    e. Impending or future bequests;
    f. Legal matters, including possible or pending litigation;
    g. Draft documents and plans, including strategic plans, letters, and budgets; and
    h. All other matters determined by a majority of those attending the meeting to require confidentiality.
2. Board Directors, committee members or employees, agree not to create an audio or visual recording of any of the Society's Board of Directors meeting or committee meeting conducted in person, via phone or videoconference without prior permission of all participants.
3. Board Directors, committee members or employees further agree to exercise the utmost care to prevent disclosure of the aforesaid information pursuant to the paragraphs above to others and will not use such information other than in the course of performing services and volunteering with the Society without the prior written authorization of the Society.
4. Board Directors, committee members or employees acknowledge that the provisions hereof do not apply to information that is generally available to the public.
5. The obligations created herein survive the Board Director, committee member or employee's involvement or employment with the Society.
6. Annual Statements. Each Board Director, committee member, and employee shall annually sign a statement in substantially the same form as Appendix B which affirms such person:
    a. Has received a copy of the confidentiality policy;
    b. Has read and understands the policy;
    c. Has agreed to comply with the policy; and

d. Understands the Society is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which further advance one or more of its tax-exempt purposes.

ILLINOIS AUDUBON SOCIETY'S
ANNUAL CONFIDENTIALITY AGREEMENT (APPENDIX B)

The Illinois Audubon Society ("Society") has adopted a *Confidentiality Policy* with the purpose of retaining privacy and confidentiality of confidential and proprietary information involving financial matters and decisions, those related to staffing, potential land acquisitions, and others of a sensitive nature (as agreed upon by the Board of Directors) and as set forth in the *Confidentiality Policy*. No discussion or dissemination of materials or information deemed confidential will occur outside of a closed meeting. No recording (audio or visual) of board or committee meetings will occur without consent of all parties involved in the meetings. The *Confidentiality Policy* is intended to supplement but not replace any applicable state and federal laws governing confidentiality applicable to nonprofit and charitable organizations.

As a Board Director, committee member, or employee, please affirm the following:

a. I have received a copy of the Illinois Audubon Society's Confidentiality Policy.
b. I have read and understand the Confidentiality Policy.
c. I agree to comply with the Confidentiality Policy.
d. I understand IAS is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which further advance one or more of its tax-exempt purposes.

Dated this ______ day of _____________________________, __________.

Signature ____

Name of Director, Committee Member, or Employee

(Please Print) ____

FINANCIAL OPERATIONS

Fiscal/Monetary

1. The "brief financial report" required from the treasurer at each board meeting (Article VI, Sec.5 of By-laws) shall include a summary of income and expenses and a budget performance report.
2. When restricted bequests or donations for the "Land Acquisition Fund" are received by the Society, 10% of the receipt shall be allocated to the "General Sanctuary Fund" and 5% to the "Operating Fund" unless an exception is made by the Board.
3. Interest earned by all monies held in any IAS account and/or fund, except the Permanent Investment Fund, shall be allocated to the Operating Fund unless an exception is made by the Board. (The allocation of Permanent Investment Fund earnings is specified in Article X, Section 6.A, of the By-laws.)
4. Checking and savings account disbursements by the Executive Director are authorized for single expenditures of less than $5,000 except that withdrawals for payroll, travel expenses, and taxes (federal, state, and local) must be signed by the Treasurer or a Finance Committee member who is authorized in accordance with Article X, Section 9 of the Bylaws
5. Permanent Investment Fund managers should be aware of the Society's mission and be cognizant of environmentally friendly investment opportunities. Investment in such funds should not be made if their performances risk the Board's fiduciary responsibility to the Society and its members.
6. Multiple bids shall be sought when purchasing or disposing of equipment, furnishings, supplies or services in excess of $10,000. A refusal of service may suffice as a second bid for expenses less than $50,000. Refusals or second bids must have been dated within 12 months of contract being signed by IAS staff.
7. The Board of Directors and Staff will follow the guidelines provided by its auditing firm concerning the retention of financial records and documents (See Addendum C.) Grant files will be retained following the guidelines as required in each grant.

Fundraising

1. All fundraising activities, pursued in the name of the Society, are to be approved by the Executive Committee, and the proceeds of such activities are to be processed through the Society's accounting system.
2. All monies raised, or contributions received, for a specific fund or purpose will be restricted to and expended on that fund or purpose.

Acknowledgment of Contributions

Per IRS regulations, IAS will send the donor of any gift of $250 or more a written acknowledgment that includes the date of donation, fund restriction, amount of cash or a description (but not an estimated valuation) of any other property contributed, and a statement concerning whether or not goods or services were provided in return for the contribution.

1. It is recommended that similar acknowledgements be sent, in either written or electronic format, to all donors of lesser amounts.
2. If IAS does provide something in return for the contribution, the letter must include a description and good faith estimate of the value of the items provided. (Small items, such as calendars, key rings, etc. of less than $6 value are exempted from this provision.)
3. Any Chapter or Sanctuary that receives donations should be certain that proper acknowledgment is sent, and a copy of the acknowledgement should be forwarded to the IAS office.
4. This policy shall be reviewed annually to ensure it remains compliant with the latest IRS regulations.

Investments

1. Statement of Purpose. The purpose of this policy is to establish guidelines for investments and related activities that provide the structure and flexibility for the Finance Committee to function properly within the parameters of responsibility and authority prescribed by the Board.
2. Scope of Policy. This investment policy applies to all liquid assets of the Society. The Society's assets contain restricted, temporarily restricted, Board designated and unrestricted funds and all are subject to this policy.
3. Goals and Objectives. It is the objective of this policy that, to meet both the short and long-term needs of the Society, its funds be invested for maximum return, preservation and growth of capital in a manner consistent with sound financial practices. Specific goals shall include:
    a. Maintaining adequate liquidity to support operating and other annual budgeted expenses
    b. Maintaining adequate cash flow and earnings for future years
4. Finance Committee Responsibilities. The Finance Committee shall have primary responsibility for the management of the Society's investments and, pursuant to those responsibilities, shall:
    a. On a quarterly basis, evaluate investment performances as compared to relevant market indices
    b. Select, establish guidelines for, and monitor investment advisors
    c. Periodically evaluate the performance of the Society's financial advisors and seek new proposals if warranted
    d. Report to the Board on the status of investments at scheduled Board meetings
    e. Monitor the allocation of long term investment funds on a regular basis
5. Advisor Responsibilities. Under Finance Committee direction, investment advisor responsibilities shall include the following:
    a. Investing assets under its management in accordance with agreed upon guidelines and restrictions
    b. Preparing asset allocation analyses as necessary and recommending asset allocation strategies with respect to the Society's objectives
    c. Providing written documentation of portfolio characteristics on a monthly basis in addition to information as requested by the Society
    d. Exercising discretionary authority over the assets entrusted to it, subject to guidelines and restrictions
    e. Participating with the Finance Committee, upon request, in meetings to address investment strategies, results, and other administrative matters and to educate the Committee
    f. Making recommendations regarding rebalancing of the portfolio
6. Long-term Investment Fund. The purpose of maintaining Long-term Investment Funds are to support on an on-going and predictable basis the core programs of the Society, and to maintain a reserve of funds for continued operation of the Society in the event of catastrophic decline in other income. All Long-Term Investment Funds shall be overseen by the Finance Committee. The Committee shall periodically review investments to ensure that they are being managed in accordance with the provisions herein. The investment objectives of these funds, by priority, are maximum return, preservation and growth of capital.
    a. Investments at banks, brokerage houses, and financial institutions are acceptable long-term investments:

i. Fixed income investments including: bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed as to principal and interest by the United States Government

ii. Investment grade corporate fixed income investments of U.S. corporations including: bonds, notes, certificates of indebtedness, or other securities. Investment grade is defined as a quality or financial rating of BBB+ or better by one or more recognized bond rating agencies such as Standard & Poor's or Moody's bond rating service

iii. Certificates of deposit or time deposits constituting of direct obligations of any bank or Savings and Loan association insured by the FDIC

iv. Short term discount obligations of any Federal agency

v. Repurchase agreements of Treasury Bonds and Government Notes at an assured rate of interest with local financial institutions as long as the Society has a perfected interest with third party safekeeping receipts

vi. Individual common stocks, preferred stocks, equity mutual funds and other equity investments.

vii. Any other assets as approved by the designated committee or the Board.

b. The Permanent Investment Fund shall consist of long-term investments held in accordance with Article X, Section 6 of the IAS Bylaws. The Permanent Investment Fund is a constituent part of the Long-term Investment Fund.

c. The Society believes that a prudent goal with respect to long-term investments is to have a maximum of 70% of invested funds in common stocks.

d. Therefore, it will be the responsibility of the Finance Committee to review the fair market value of the Fund's investments in common stocks, as related to total investments, at least twice per year and to direct the rebalancing, if necessary, to achieve compliance with this 70% maximum position. Fund managers shall rebalance their investment portfolios at least every 12 months or whenever directed to by the Finance Committee. It is recognized that, between reviews of the Fund's investments, the fair market value of common stocks may temporarily exceed 70%. New investments into the Fund should be used to better align the investment portfolio to this target asset allocation.

e. The capital for the Permanent Investment Fund, all restricted use funds and other funds functioning as long-term investments shall be combined in a single Long-Term Investment Fund, jointly invested. Each constituent fund shall be assigned proportional "ownership" of the total fund, based on the proportion of its capital relative to the total capital. All increases and decreases in value of the combined fund resulting from changes in investment value shall be apportioned among the constituent funds according to these proportions.

f. When substantial new monies are added from outside to the Long-Term Investment Fund, or otherwise annually if additions are small (less than 1% of the total value of the combined fund), a new calculation shall be made as to the proportion of the total combined Long-term Investment Fund that is assigned to each constituent fund.

g. A portion of the Permanent Investment Fund shall be made available each year for expenditure on Board-approved activities. This amount normally shall consist of between 4% and 5% of the average total value of the Permanent Investment Fund over the 3 years previous to 31 December of the year prior to the year of transfer, including end-points (i.e., a percentage of 4 consecutive values). By Board approval, up to an additional 2% may be drawn from the Permanent Investment Fund in a given year. Any portion of other restricted or unrestricted Long-Term Investment Funds may be made available for expenditures on Board-approved activities with the consent of the Finance Committee. Expenditures from restricted use Long-Term Investment Funds must be consistent with the Fund's purpose.

h. Assets of the Long-Term Investment Fund may be used as security in obtaining bank or other loans for normal operational needs, following Finance Committee resolution.

i. In accordance with Article X, Section 6, Part D of the IAS Bylaws the Board may, with the advice of the Finance Committee, delegate the management of the Society's long-term investments to professional managers. Professional fees are paid from within the Long-term Investment Fund as they are incurred, and the value of the Long-term Investment Fund is calculated net of these fees for purposes of calculating the annual draw.

7. Short-term Investment Funds. The investment objectives of these funds, by priority, are preservation of capital, liquidity, and yield. Taken as a whole, the duration of short-term investments may be less than 2 years as dictated by the operational needs of the Society. The diversified Society portfolio may include the following types of investments:

   a. Federally insured certificates of deposit not to exceed FDIC coverage limits

   b. Money market funds that invest in instruments backed by the full faith and credit of the U.S. government

   c. Repurchase agreements with financial institutions for the purchase of government-backed or agency obligations of the U.S. government

   d. Short term discount obligations of any Federal agency

<u>Stewardship & Enforcement Funding</u>

1. The Society strives to have a secure source of funds to cover cash costs of managing and protecting its lands and easements in perpetuity. For each property acquisition and/or gift, we aim to have 20% of the property's fair market value deposited at the time of acquisition for future stewardship.

2. Stewardship funds reside in sanctuary-specific designated accounts or within the Society's General Sanctuary Fund. Each year site-specific account income and General Sanctuary Fund account income transfers to the operating fund for budgeted sanctuary expenditures. With site-specific stewardship cost tracking occurring annually, fund income expenditures include stewardship, property insurance, taxes, monitoring, maintenance and, if necessary, defense.

3. Determined by the Society Finance Committee, donor restricted site specific and General Sanctuary fund investments reside in long-term and short-term investment instruments. Unbudgeted site-specific and General Sanctuary fund account withdrawals exceeding Executive Director withdrawal authority, including funds necessary for conservation defense, must be approved by a majority vote of the Board of Directors.

4. Volunteers from our Local Sanctuary Committees accomplish site stewardship on most of our land held in fee ownership and our one conservation easement. These volunteers also provide education and in some cases visitor services. Our sanctuaries registered as Land and Water Reserves or Illinois Nature Preserves are stewarded in part by the donation of IDNR professional staff work. In addition, some land stewardship is funded by government programs, such as CRP payments, and by grants for specific projects. The stewardship work needed on each sanctuary is defined in multi-year management plans.

5. Stewardship cost tracking occurs annually. These costs include insurance for land (excluding existing buildings), real estate taxes on land (and not buildings), any contracted stewardship labor or services and supplies and equipment for stewardship activities such as removing exotic plants.

6. Total stewardship funds evaluated annually are in relation to stewardship costs incurred the previous year. Should the total General Sanctuary or sanctuary-specific stewardship funds be insufficient, fundraising from Society members and the public for future stewardship activities are initiated by the

Board and the progress of securing adequate funds to cover the cash stewardship costs will be tracked by the board.

Grant Procedures

1. Grants are defined as monies received for use by the Society in a manner consistent with the objectives defined in the application submitted to the grantor. They are characterized by a formal application process and are for restricted purposes. Grant funds may be received prior to, during, or after the accomplishment of the specified purpose or project, and those accomplishments are commonly subject to the approval of the grantor. The following procedures apply to all grants applied for and/or received by parties using the tax-exempt status, 501 (c) (3) number, of IAS, including Chapters of the Society.
2. The IAS Executive Director and staff will:
    a. Administer all grant applications and expenditures.
    b. Maintain files of current grant applications, and ongoing and completed grants.
    c. Monitor and document staff time and cost expended in administration of each grant.
    d. Maintain an acquaintance with the terms and requirements of ongoing grants, monitor these at least monthly, and require periodic written reports from the relevant grant supervisors.
    e. Evaluate the results of completed grants.
    f. Convey the above information to the Directors at Board meetings.
3. All grant monies will be received by the Society and will be consolidated into a stand-alone grants checking account restricted specifically for grant income and expenses.
4. All grant applications should be prepared by the person(s) responsible for the execution of the project or with his/her/their input and approval and, before their submission to the grantor, must receive final approval by IAS in accordance with the following standards.
    a. Grant applications for amounts of $1000 or less will be submitted to and approved by the Executive Director.
    b. Grant applications for amounts in excess of $1,000 will be submitted to a committee comprised of the Executive Director, the President of the Board of Directors, and the Chairperson(s) of any issue related committee(s). This committee may appoint other members, seek expert consultants, require further information from the applicant, or undertake any other measures deemed necessary before it approves a grant.
    c. In addition to complying with step B, grant applications for amounts in excess of $10,000 must be brought to the finance committee for its approval and, at the first possible opportunity, be brought to the attention of the Board for its information only.
5. IAS approval of grants will be based on the following criteria.
    a. The purpose of the grant must both be compatible with and further the mission and goals of the Society.
    b. It must be feasible to accomplish the project using the personnel, time, and other resources available, including those resources generated by the grant, without harm to other projects underway.
    c. The responsibilities associated with accomplishment of the grant project should be specifically addressed. Such things as bookkeeping, report writing, and so forth must be itemized to ensure accountability. The amount of IAS staff support time should be estimated.
6. Supervision of ongoing grant projects:

a. The same person(s) receiving IAS approval to initiate the original grant will be responsible for its supervision.

b. Supervision must include:

    i. Monitoring of the expenditures

    ii. Ensuring compliance with the terms of the grant

    iii. Knowing the accomplishments to date

    iv. Preparing and reviewing of all reports for submission to the grantor

    v. Completing and conveying, in a timely manner, all information required by the IAS office.

<u>Fixed Asset Policy</u>

Inventory Policy and Procedure. A physical inventory of all assets listed on the income tax return shall be kept. Any asset that has a cost value of $250 or more is capitalized and recorded on the balance sheet. The cost of the asset is then expensed on an annual basis using the appropriate depreciation schedule.

1. Permanent Record

    a. At the Society's headquarters, an electronic file is to be kept of each asset. This record will include a description of the item, location of item, model number, serial number, date of acquisition, source of acquisition (purchase or donation), purchase price or fair market value of donation, assigned inventory number by Society and any other pertinent data.

    b. A physical file is established at the Society's headquarters for each item that will include a copy of the purchase order, invoice, warranty data, etc. Any major repairs or improvements to the asset are to be included in the file. The duplicate, assigned number inventory sticker is to be kept in this file.

    c. For items that are under the $500 limit, a written record is to be kept of types and quantity of items. For example, hammers, rakes, clippers, etc. Photographs are to be kept to record existence of items

2. Purchase or Donation

    a. Upon acquisition of the asset, a pre-numbered inventory sticker is assigned and attached to the item. A duplicate inventory sticker is kept in the physical file of the asset, to be kept at the Society's headquarters.

3. Inventory Procedure

    a. Annually – On an annual basis, each site is to perform an annual inspection of each listed item. It is to be noted the condition of the asset, whether it is still functional, been sold or scrapped. The inspection is to be performed by two individuals.

    b. Periodically – On a periodic basis, a designated Society member shall visit the site to confirm the accuracy of the physical inventory and to take new photographs of non-inventoried items.

    c. Land Assets. On a periodic basis and no later than annually, all properties shall be physically visited by a designated Society member. A written inspection report shall be given to the office at the Society's headquarters. The report shall include name of inspector, date of inspection, condition of property, signs of damage, signs of unauthorized occupation and any other pertinent data.

LAND PROTECTION AND STEWARDSHIP OPERATIONS

Focus Area for Land Protection

To achieve the Society's mission, the vision for our land protection program is a system of protected lands and waters, among conservation partners, which fully represents and ensures the perpetuation of the native flora and fauna of the state, while enabling its appreciation and sustainable enjoyment by the people of Illinois.

The Board of Directors of Illinois Audubon Society may consider bequeathals, donations and acquisition from willing sellers of fee-simple lands or easements from anywhere in the State of Illinois based on (a) conservation merit, (b) the role of the Society in the proposed transaction, and (c) the capacity of the Society to fulfill its role in the proposed transaction. In short, the Board must adequately answer 'Why?' 'Why us?' and 'Can we?' to proceed with a proposed transaction.

1. Conservation merit shall be assessed by considering if the proposed transaction meets one or more of the following:
    a. Supported by one or more science-based, vetted conservation plans (e.g., the Illinois Wildlife Action Plan)
    b. Protects high quality natural areas, unique natural features, or important habitat (e.g., Illinois Natural Areas Inventory, Important Bird Areas Program, habitat for threatened or endangered species)
    c. Enhances the long-term value and viability of one or more of the Society's sanctuaries
    d. Is essential to the Society's education and outreach programs
2. The role of the Society in a proposed transaction shall be evaluated, and defined prior to the transaction, by factors including (but not limited to):
    a. Serving regions of Illinois where other land trusts do not exist or lack capacity to carry out land protection opportunities
    b. Assisting other organizations in land protection projects that are consistent with the Society's mission, and also:
    c. Enhance the profile, strategic position or sustainability of the Society, or
    d. The Society is especially well-positioned to use its resources, membership, capacity, history or relationships to achieve a conservation success, or
    e. Establishing or enhancing a Society sanctuary.
3. The capacity of the Society to fulfill its role in the proposed transaction shall be evaluated on factors including, but not limited to:
    a. Available capital,
    b. Workload of available staff and volunteers,
    c. Costs of (and available resources for) site stewardship and restoration,
    d. The logistic practicality of site stewardship, defense, and monitoring,
    e. The resources and capacity of any local sanctuary committee or chapter,
    f. Any stipulations or conditions of the donor/seller,
    g. The duration of the Society's commitment to stewardship of any acquired or donated parcels,
    h. Other encumbrances or easements on the property,

i. Risks, hazards or liabilities associated with controlling the property,

j. Real or perceived conflicts of interest;

k. The context of the parcel, zoning restrictions, and any unique local threats or opportunities,

l. Other parcels available and being pursued by the Society.

General Property Transaction Provisions

1. Land subject to / encumbered by an existing conservation easement may be acquired but the responsibility for the enforcement of such easements must be agreed to in writing by an outside non-for-profit organization.
2. The Society must retain the right to pass title of any acquired property to another, suitable preservation agency or to sell the property and use the proceeds for the acquisition and maintenance of other sanctuaries and/or for programs of the Society, unless an exception is authorized by the Board.

Land Protection Project Description Form

To assist the Board in evaluating any land protection projects, a project description form must be completed that addresses the following criteria:

1. Project name (name of seller or other site name) and date
2. Relevant location information including: county, watershed, conservation area (identify the Conservation Opportunity Area, park, forest, refuge or other complex of conservation lands, if any, within which the project occurs); name and acreage of any Illinois Natural Areas Inventory site within the project
3. Current owner
4. Parcel size/acreage
5. Appraised fair market value
6. Contract price
7. Estimates of transaction, restoration, stewardship and maintenance costs
8. Whether mineral rights are intact
9. Does the property or neighboring area pose environmental threats; is a Phase 1 Environmental Assessment merited
10. Does the property have legal, title-insurable, and practical access
11. Type of deal (fee-simple acquisition, sale, easement, technical or financial assist to a conservation partner organization.)
12. Rollout potential (Identify conservation partner organization to which project will be transferred and timeline, if intended. If unknown, identify potential conservation partner organizations for transfer.)
13. Maps and photos (maps should show full extent of parcel(s) under consideration; clearly identify landmarks including rivers, roads, and nearby conservation lands; photos may include aerial photos fairly depicting recent condition and land cover/land use, as well as images of ecological features and structures, hazards or liabilities on the parcel(s).)
14. Site summary (narrative on the project that describes the context and conservation merit of the project, describes the Society’s role in the project, and addresses the capacity of the Society to carry out the project.)
15. Transaction summary (narrative that clearly outlines the proposed real estate transactions, status of negotiations on transaction details, and sources and status of funding for the transaction.)

16. Budget draft (line-item budget that shows sources and amounts of funding for all aspects of the transaction.)
17. Discussion topics (summary of aspects of the project that will assist in determining the conservation merit, appropriateness of the Society's proposed role in the project, and if the project is within the Society's capacity. Not all topics will be appropriate to each project. Others may be added.)
    a. Friends group
    b. Site management plan
    c. Protection corridor data
    d. Public access
    e. Project partners
    f. Floristic/wildlife inventories
    g. Liability
    h. Illinois Nature Preserves Commission easement strategy
    i. Cultural history
    j. Interim lease
    k. Project timeline
    l. Publicity timeline

<u>Land Protection Projects Other Than Fee-Simple Holding</u>

1. The Society owns, manages and defends a portfolio of fee-simple land holdings that advance the Society's mission and that the Society intends to retain in perpetuity – commonly referred to as "sanctuaries." The Society may also engage in land protection projects that advance the Society's mission, but where the Society does not intend to remain the fee-simple owner of the property indefinitely. Some examples are (a) providing technical or financial assistance to a conservation partner organization to complete a land protection project ("assists"), (b) acquiring fee-simple title to property with the intent to transfer title to a conservation partner organization ("pre-acquisitions" or "roll-outs"), and (c) donations of property to a conservation or education entity with better capacity or mission-alignment for stewarding and utilizing the property.
2. Prior to committing to a land protection project where the Society does not intend to retain property in perpetuity, the Society must enter into a Memorandum of Agreement that minimally addresses the following parameters:
    a. The conservation partner organization must be a unit of government, land trust or other bona fide entity with a conservation or education mission that compliments the Society's mission and programs. The Society shall not assist individuals in real estate projects.
    b. Sources of funding for the land protection project must be clearly outlined, including in-hand funding being provided by the conservation partner organization and the Society, and funding being solicited by the conservation partner organization and the Society. Status of solicited funds must be described (e.g., request made without decision, request approved and not yet received).
    c. Any confirmed or contingent grants require additional specifications, including whether grant applications are joint or separate, which organization is responsible for submitting and responding to inquiries for the grant, which entity will be awarded the grant, which organization is responsible for grant reporting requirements, and how the value of grant awards will be allocated at the ultimate conclusion of the land protection project.

d. Any conservation easements or encumbrances to be made during the term of the Agreement.

e. A management plan for the property during the term of the Agreement, as well as any post-transfer management expectations.

f. Responsibilities for expenses (or income derived) during the term of the Agreement must be defined, including but not limited to real estate transaction costs, taxes, leases, and management costs.

3. In the case of pre-acquisitions, the conservation partner organization and Society must agree to how the final transfer sale price will be defined (e.g., donation, fixed price, fair market value at time of initial acquisition, fair market value at time of final transfer with any conservation easements).

   a. Neither the conservation partner organization nor the Society has a right to information of private donations, such as donor names or amounts, from the other.

   b. The land protection project timeline must be defined, including specific known dates such as option expiration dates and grant submission and reporting dates. The conservation partner organization and the Society must agree to a severance date so that if one party is unable to fulfill their terms of the Agreement, the other is no longer bound to the terms of the Agreement.

   c. The Agreement shall be signed for the Society's Board by the Executive Director, after Board approval. The signatory to the Agreement for the conservation partner organization must have the authority to enter into the agreement and abide by its terms.

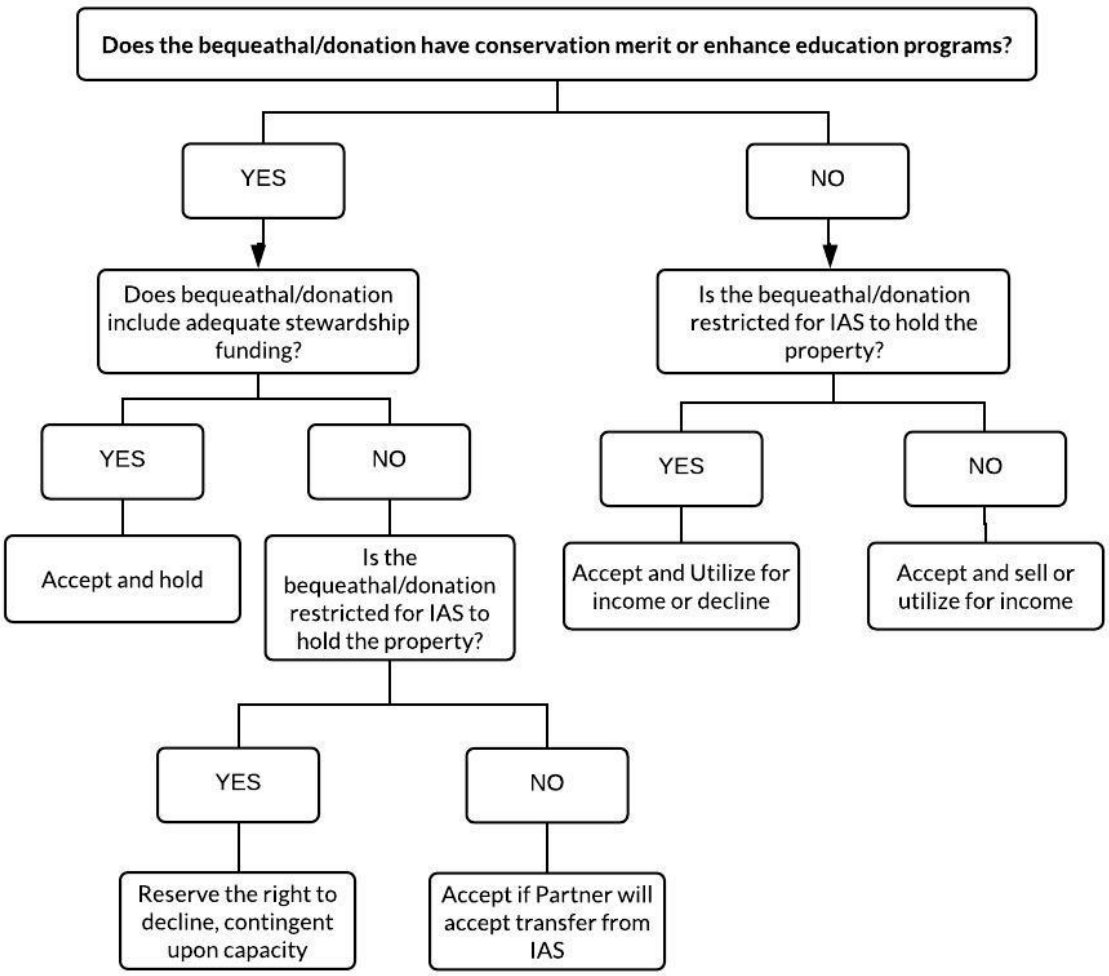
<u>Acceptance of Land Donations</u>

1. Acceptance of fee-simple land donations (including bequeathals) will be considered in a similar manner as properties the Society would otherwise actively pursue: conservation merit, the role of the Society, and capacity of the Society (including risks/liabilities of acceptance). Additionally, the Society must determine that it is able to honor the donor's stated intent or other terms and conditions of the donation. For donated property that is to be retained as an IAS Sanctuary, the donor must provide an endowment for its maintenance unless an exception is authorized by the Board. Farmland or revenue-generating property, stocks & bonds, or other assets can be used to fulfill this requirement. Land with buildings represents a special problem as these structures may require long term maintenance. Such donations cannot be accepted without an adequate endowment for their care or removal.

2. In circumstances where a land donation has conservation merit or enhances the Society's programs, but the Society lacks the capacity, is not suited to the role of land owner, or is unable to abide by the donor's intent, terms, or conditions, the donation will be declined and the Society may refer the donor to a suitable recipient. If acceptable to the donor, the Society may accept lands with conservation merit and sell or donate them to a conservation partner organization.

3. If a land donation does not have conservation merit, the Society may accept the donation if it is consistent with the donor's intent, terms, or conditions to dispose of the property and use the proceeds to fund the Society's operations and programs, or utilize the property for mission-compatible, income-generating activity, such as sustainable forestry or agriculture.

4. The framework of the following decision tree provides additional guidance on whether the donation/bequeathal will be accepted or declined, and whether it will be held or disposed.



Land Acquisition Procedures

1. The Executive Director, IAS President, Land Protection & Stewardship Committee Chairperson, or a designated representative fills out the Project Description Form.
2. The Executive Director and the Land Protection & Stewardship Committee Chairperson, or a designated representative, will evaluate the site based on this policy's guidelines. A site visit will check its condition, desirability, stewardship needs, potential hazards, and compatibility with the conservation methods to be used. A meeting with the owner should be made to determine his/her intentions concerning the property.
3. After completing evaluation and deliberating, the Land Protection & Stewardship Committee will notify the Executive Director whether or not the acquisition should be pursued. If acquisition is to be pursued, the committee will determine if the property should remain in IAS ownership or be conveyed to another conservation organization or agency.
4. The Executive Director, Land Protection & Stewardship Committee Chairperson, or an assignee, will examine the legal and financial aspects of the proposed acquisition, including title, tax-exempt status, endowment, environmental hazards, mineral rights, legal description and boundaries, and proceed to negotiate the best acquisition price with special emphasis on minimizing any cost in excess of the property’s assessed value. The Society's legal counsel should also be consulted at this point.
5. If the proposed acquisition passes the above examinations, the Land Protection & Stewardship Committee will make a recommendation of action to the IAS Board. After receiving complete legal, financial, and administrative details of the proposed acquisition and after adequate time for review, the Board will make the decision whether or not to acquire or attempt to acquire the property.
6. An IAS Board resolution is required to approve any real estate transaction, and shall authorize the Executive Director, acting as general agent for the Society, to sign and execute necessary documents for the transaction.

	Can IAS accept all stipulations placed on parcel or negotiate more favorable ones?	Stipulations/reserved rights may cover issues that are legal, philosophical, administrative, organizational, etc. Mostly for Easement or Donation but could impact Purchase.	Yes, Enter Decision Tree No, Reserve right to decline
1	Does the parcel enhance the Society's education / outreach programs or conservation value of an existing IAS preserve?	Is parcel within an IAS Sanctuary Preserve Design or otherwise provide addition value / security to an IAS preserve? Does the parcel enhance, improve, or diversify the Society's educational and outreach programs?	Yes, Go to 5 No, Go to 2
2	Does the parcel contain INAI, T& E species, species of high conservation value, or contribute to a regional conservation effort or partnership?	Is this an INAI site or have regional conservation value (e.g. IL Wildlife Action Plan effort, best remaining site of its kind in region)? Are there T or E species, SGNC present/occupied habitat? Are there partners already in the area with conservation lands (e.g. FPD, CCD, NF, IDNR, NGO)?	Yes, Go to 3 No, Go to 7
3	Would the parcel be rolled out to conservation partner(s)?	Does acquisition permit IAS to transfer ownership of parcel? Does IAS envision rolling out this parcel or not? Can IAS ID a potential roll-out partner if one does not exist? May require outreach.	Yes, Go to 4 No, Go to 5
4	Can IAS be reasonably expected to maintain the conservation values of the parcel until roll out?	Based on our best estimates, can IAS maintain the values of the site until the parcel would be rolled out (e.g. how much effort is needed, is site near other IAS sites)? If no, can we suggest alternative to L.O.?	Yes, Candidate for Acquisition and eventual roll out to conservation partner No, Go to 5
5	Can IAS obtain or reasonably find the capacity to provide stewardship for the parcel long term?	Does the acquisition (esp. easements, donations) include sufficient stewardship funding? Management can be via staff, volunteers, contractors, partners, etc. and includes best assessments of stipulations, encumbrances, liabilities, legal issues, etc. as well as stewardship needs.	Yes, Candidate for Acquisition and hold No, Go to 6
6	Do the conservation values outweigh the parcel's known and unknown long-term stewardship needs?	Are there imminent threats to the parcel's conservation value viability? Does the parcel have high conservation value but no identifiable roll out partner or management need evaluation? Can IAS reasonably expect to meet those needs under the conditions of the acquisition?	Yes, Candidate for Acquisition and hold No, Reserve right to decline
7	Does the acquisition permit IAS to transfer ownership of the property?	Could the parcel be sold, used as "trade lands", or otherwise transferred to another owner?	Yes, Candidate for Acquisition; sell or utilize for income No, Go to 8
8	Does the parcel have other known values of significant benefit to achieving IAS preserve goals or IAS goals generally?	Could the parcel be used to generate income or support other organizational goals (e.g. education)? Would these uses be in accordance with current L.O. intentions?	Yes, Candidate for Acquisition; utilize for income No, Reserve right to decline

IAS Land Acquisition Decision Tree (Purchase, Easement, or Roll-out). Notes on criteria See P&P Manual, p25-28 (this document; September 2023) for more details.

<u>Sanctuary Management</u>

1. The IAS Executive Director and Board of Directors retain sole, centralized control and supervision of its sanctuaries.
2. With respect to Sanctuary Management, the IAS Land Steward duties and responsibilities include:
    a. Develop and update as necessary IAS Sanctuary Management Plans; develop, maintain, monitor, execute, evaluate and update IAS Sanctuary Management Schedules for IAS sanctuaries. An approved Illinois Nature Preserves Commission Management Plan and Management Schedule may suffice for an IAS Management Plan and Management Schedule.
    b. Perform general inspection and monitoring of all IAS-owned lands and easements.
    c. Help organize, train, equip, and oversee Local Sanctuary Committees.
    d. Develop, maintain, and update sanctuary budgets and accounting records.
    e. Manage and oversee all stewardship related agreements on IAS lands (e.g. USDA NRCS contract enrollments in CRP, CSP, EWRP, EQIP, Foundations, etc.),
    f. Conduct, organize and, as needed, supervise sanctuary stewardship practices.
    g. Develop and approve all sanctuary prescribed burn plans and submit for all required permits; serve, when needed, as prescribed burn boss for IAS sanctuary prescribed burns. Other Illinois Certified Prescribed Burn Managers may write the burn plan; but the Land Steward must approve it.
    h. Identify and prioritize contractual stewardship needs at sanctuaries; develop bid packages, solicit and evaluate contractors' bids; evaluate contractor performance and submit approval for contractor payment.
    i. Assist in the procurement, maintenance and inventory of all IAS stewardship equipment and supplies (including power equipment). Help to keep all IAS equipment and tools in good working order.
3. Chapters which act in the capacity of Local Stewardship Committees shall:
    a. Maintain current enumeration of their Local Sanctuary Committee's organization, role, and governance in their by-laws.
    b. Recruit and support Local Sanctuary Committee membership, training and activities.
    c. Maintain, through annual reporting, incorporation certification with the Illinois Secretary of State.
4. Local Sanctuary Committees and Chapters that act as Local Sanctuary Committees shall:
    a. Elect its own officers. All members of the committee must be members of the Society.
    b. Report a monthly summary of events at the sanctuary to the IAS Land Steward. Report any problems at once to the IAS Land Steward or, secondarily, the IAS Executive Director.
    c. Working with the IAS Land Steward, develop a Sanctuary Management Plan and Management Schedule.
    d. Help to seek, identify and draft applications, in coordination with the IAS staff and Board, for programmatic and grant funding for sanctuary stewardship.
    e. Working with the Land Steward develop an annual plan of work, by December 31st each year, to implement the Sanctuary Management Schedule. Develop an annual budget projection to fund the annual plan of work.
    f. Submit an Annual Sanctuary Report by May 1st of each year to the Chair of the Lands Committee in the currently approved format summarizing activities and problem areas at the sanctuary and cover the previous fiscal year, time period April 1 to March 31.

g. Undergo required stewardship practices training. LSC volunteers are encouraged to become Illinois Licensed Herbicide Applicators and Illinois Certified Prescribed Burn Managers. LSC volunteers who are Certified Prescribed Burn Managers may develop Sanctuary Prescribed Burn Plans but the IAS Land Steward must approve them.

h. Perform volunteer stewardship practices and public outreach activities per the Annual Plan of Work as capable.

i. Conduct a physical inventory and inspection of all IAS equipment in accordance with the Society's Fixed Asset Policy.

5. Role of Science: Science-based natural area conservation practices are the foundation of all our stewardship work at all our sanctuaries. Scientific research, observations and studies are ongoing and dynamic, requiring us to regularly review and update our strategies on how best to manage Sanctuaries. In addition, our ability to document the presence of high quality natural areas, state- and federally-listed threatened or endangered species, and Illinois Species in Greatest Need of Conservation on our sites greatly enhances our competitiveness for governmental and foundational stewardship grant monies. The Society, its chapters, and Local Sanctuary Committees must consistently foster and encourage science research and survey activities at our sanctuaries. These include hosting college/university field studies and surveys by skilled, avocational naturalists.

6. Public Engagement: The Society, its chapters, and Local Sanctuary Committees must promote its sanctuary system for public visitation. Highlighting our sanctuaries will garner more public support for membership, donations and partnerships.

<u>Prescribed Burn Policy</u>

The use of prescribed burns on IAS properties shall be in compliance with Part 1656 of the Illinois Prescribed Burn Act to provide IAS legal liability protections afforded under this act. To be in compliance with this statute, we will need to have the following guidelines in effect:

1. All prescribed burns conducted on IAS lands shall have a prior approved IAS Burn Plan that meets IAS and Illinois Prescribed Burn Act requirements.
2. An Illinois Certified Prescribed Burn Manager shall be designated by IAS to review and sign off on all IAS Burn Plans.
3. An Illinois Certified Prescribed Burn Manager shall be on site during the burn to insure the successful implementation of the IAS Burn Plan as well as meet the requirements of the Act.
4. Minimum personal protective equipment (PPE) requirements will be established by IAS and PPE will made available to volunteers by IAS.
5. All IAS lands where prescribed burning will be used shall have an IEPA Open Burning Permit (application will be administered through IAS).
6. Volunteers will need to meet training requirements established by IAS.

MEMBERSHIP OPERATIONS

Membership Categories

Level	Guidance	Amount
Friend	A basic membership for individuals seeking participation in IAS	$25
Friend Plus	For individuals who seek to provide a higher level of support for IAS and for basic household memberships.	$30
Steward	For individuals and households who wish to advance IAS' habitat preservation and education goals at a higher level.	$50 - $99
Guardian	For individuals, households and businesses with a strong commitment to land and wildlife conservation.	$100 - $499
Advocate	For individuals, households and businesses who want to underwrite IAS' mission of protecting Illinois flora and fauna and supporting habitat.	$500 - $999
Benefactor	For individuals, households and businesses who want to help ensure IAS' continued ability to promote environmental awareness and habitat conservation for future generations.	$1,000+
Legacy	For individuals, households and businesses who want to leave a lasting mark on the IAS organization to sustain its activities over the long term.	$5,000+

Organizations which do not qualify or do not wish to become Chapters of the Society can maintain Affiliate membership upon payment of $100 annually. They must subscribe to the purposes and objectives of the Society, as stated in the bylaws. Affiliates will receive two copies of all publications, are eligible to participate in the Society's activities and are listed in Illinois Audubon magazine. They have no voting status.

Chapters

Any group wishing to form a Chapter shall present, to the Executive Committee, a letter of application and accompanying materials to show that it meets the requirements stated in the IAS By-laws. The Executive Committee will review the documentation and then bring the application before the Board of Directors for action

Any chapter related issues or actions, deemed to be controversial by either the Board of Directors or a Chapter, shall be submitted to the Executive Committee for its review and action. If necessary, the Executive Committee may bring the issue before the entire Board of Directors for discussion or further action.

Statewide Events

The society may conduct events including statewide meetings, field trips or program presentations at the direction of the Board of Directors and Staff. Such events are an important for recruitment and retention of members. They can be educational to promote the awareness and appreciation of plants and animals, attract and engage volunteers and increase financial donations to further our mission.

IAS statewide events shall be open to everyone regardless of membership status with IAS, its Chapters or Affiliates, or any other organization.

A fee may be charged for any statewide event to cover the cost of items such as food, materials, transportation or subject matter experts. If a fee is charged, a cancellation policy will be established and may include a penalty for late cancellation.

COMMUNICATIONS OPERATIONS

Communications Strategy & Policy

Only board-approved policies and endorsements should be promulgated in the name of the Society.

Illinois Audubon deploys a broad set of communication tactics to share its mission with its members, the public and the large community of commonly minded organizations.

Traditional communication tactics have included the Illinois Audubon Magazine, Cardinal News, USPS mail and press releases to media. The emergence of the Internet has offered additional communication opportunities including the Illinois Audubon website, email, blogs as well as multiple and changing social media channels such as Facebook, Twitter, YouTube, LinkedIn, Flickr photo sharing and an emerging set of others as the Internet landscape continues to evolve.

As a best practice and to effectively achieve its mission and to be consistent with Board approved policy, the following communications strategy is adopted.

Communications Strategy

1. Contact with Targeted Communities. The overall communication strategy is for Illinois Audubon to reach its targeted communities in the forums and channels where they reside in whatever medium (text, video, photos) which can be produced with suitable quality, frequency, reliability and cost effectiveness.
2. Promote the Mission. The goal of the communication strategy is to achieve the IAS mission "to promote the perpetuation and appreciation of native plants and animals and the habitats that support them."

Communications Governance

1. Reach & Persistence. Given the global reach and persistence (lives forever on the Internet) of any communications, Illinois Audubon seeks to insure that only board-approved policies and endorsements are promulgated in the name of the Society.
2. Timeliness & Immediacy. Communication and publishing includes the opportunity to create content as well as share and endorse the communications of others on a non-stop 24 hour daily basis. To be effective with its communication strategy, Illinois Audubon must be able to participate in these conversations when and where they are held without the burden of administrative and bureaucratic oversight resulting in delays that would reduce the effectiveness of the communication.
3. Communication Medium Management. Illinois Audubon staff will maintain a record of each communication tactic. This record must include, at minimum the following:
    a. Name of Tactic (Magazine, Facebook, etc.)
    b. Access Credentials (e.g. username and password for online media, publisher or printer, key service provider contacts, if any for offline media)
    c. Authorized publishers (individuals who have access to the medium and are authorized to publish on behalf of Illinois Audubon)

Editorial Hierarchy

1. Authorized Publishers
    a. Composition. For each communication media, authorized publishers must include at least one Illinois Audubon Staff and one Board member. Additional authorized publishers who are members of Illinois Audubon and are content specialists will be encouraged. Individuals who are not members may be considered as authorized publishers subject to the approval of the Executive Director.

b. Authorized to Publish. Authorized publishers shall be governed by good taste and good sense in their acting on behalf of Illinois Audubon to create, share, endorse and publish content that is, at all times, consistent with the Illinois Audubon mission. As such, authorized publishers may serve as their own editors of appropriate content and are encouraged to publish at will and regularly. Authorized publishers remain responsible to the Executive Director if requested to modify or remove published content for any reason or no reason.

2. Editorial Escalation. Regarding content that espouses a policy, a point of view, endorsement or other issue that is not clearly and evidently consistent with board approved policies or endorsements; the following editorial decision-making hierarchy shall prevail:
   a. An authorized publisher must discuss the nature of the content with the other authorized publishers for the medium in which the content will be consumed. In the absence of 100% internal approval or if a question remains, the matter must be escalated to the Executive Director.
   b. The Executive Director will authorize, authorize with modification or deny authorization of the content in a timely manner. The Executive Director will use as a basis for decision making his understanding of the Illinois Audubon mission as well as board authorized policies and endorsements. He will also reference, as necessary, Illinois Audubon's network of peer organizations having common objectives. In the event of a sustaining question regarding the content, the Executive Director will reference his Editorial Board (defined in Objective 18).
   c. The Editorial Board will act in unanimity for all issues. The Editorial Board will authorize, authorize with modification or deny authorization of the content in a timely manner. In the event of a sustaining question regarding the content or the failure to reach unanimous accord, the Editorial Board will refer the issue to the full Illinois Audubon Society for its consideration of the underlying policy issues related to the communication.
3. Work In Progress. The Communication Strategy for Illinois Audubon must be considered a work in progress just as every communication tool continues to evolve. The Executive Director singly or in combination with the Editorial Board should periodically and at least annually, review the Communication Strategy together with all feedback to assess and modify the Communication Strategy as it becomes evident.

<u>Editorial Board</u>

1. Oversight of the Society's communications is the responsibility of an Editorial Board.
2. Composition. The Illinois Audubon Society Editorial Board will include the Executive Director, Illinois Audubon Magazine Editor(s) and board members who chair the Membership and Education Committees.
3. Responsibilities. The Editorial Board will serve as an escalation path and sounding board for the Executive Director regarding editorial policy for all Illinois Audubon public communication. However, any member of the Editorial Board may bring any publishing or editorial issue to the group for consideration.
4. The Editorial Board is responsible for insuring the Illinois Audubon Society Communication Strategy remains current, functional and sufficient to meet the goals of the Society. This should be accomplished through periodic review that should not be less than annually. The Executive Director will facilitate the scheduling of this review.
5. Organization. The Executive Director will serve as chair of the Editorial Board.
6. Meeting. The Editorial Board will convene at the request of any Editorial Board member but will have no fixed meeting requirements.

7. Illinois Audubon Magazine. The editor of Illinois Audubon, with approval from the Editorial Board, shall appoint a committee of three to five editorial assistants. These persons shall help the editor in obtaining, evaluating, and screening articles for publication, selecting photographs for the magazine, and soliciting appropriate advertising.

MISCELLANEOUS OPERATIONS

<u>Addenda Procedures</u>

1. Addenda may be appended to this manual to provide additional guidelines for the implementation of particular policies.
2. The addition of any addendum will require the approval of the Board of Directors.
3. After the inclusion of an addendum is approved by the Board, it may be revised by mutual consent of the Executive Director, the Executive Committee and any relevant committee chair(s). Such revisions shall not require Board approval but Board members shall be advised when revisions are made and provided with new pages for their Policy and Procedures Manuals.
4. When required by special circumstances, deviations may be made from addenda guidelines with approval of the Executive Director and the relevant committee chair(s) provided such deviations are not in conflict with any stated Bylaw, Policy, or Procedure.

<u>Files Retention Policy</u>

Accounting

Accounts receivable and payable	3 years
Auditors reports/workpapers	Permanent
Bank deposit slips	3 years
Bank statements, reconciliations	7 years
Budgets	3 years
Cancelled checks, generally	7 years
Cash disbursements journal	Permanent
Cash receipts journal	Permanent
Depreciation records	Permanent
Employee expense reports	3 years
Employee payroll records (W-2, W-4, earning records,	4 years*
Financial statements (annual)	Permanent
Financial statements (interim/internal)	Permanent
General journal or ledger	Permanent
Inventory lists	Permanent
Invoices	3 years
Payroll journal	4 years
Petty cash vouchers	3 years

Corporate Records

Annual reports	Permanent
Articles of Incorporation	Permanent
Authorization and appropriations for expenditures	3 years
Constitution and bylaws	Permanent
Contracts, generally	10 years*
Contracts, government	4 years*

Contracts, sales (UCC)	4 years*
Minutes (board and committees with board authority)	Permanent*
Minutes (committees without board authority)	5 years
Qualifications to do business	Permanent
Reorganization records	Permanent
Insurance	
Accident reports	6 years
Insurance claims	6 years*
Insurance policies	Permanent
Miscellaneous Legal	
Claims and litigation files	10 years*
Copyright, patent, and trademark registrations	Permanent
Employee files	6 years*
Employee pension records	6 years*
Employment contracts	10 years
Garnishments	10 years
Government reports	6 years
Pension, profit-sharing, plans	Permanent
Time cards/sheets	4 years
Real Estate	
Leases	10 years*
Purchases, title abstracts, opinions, insurance policies,	20 years*
Taxes	
Income tax returns and cancelled checks	Permanent
Payroll tax returns	4 years
Property tax returns	Permanent
Sales and use tax returns	10 years
General	
Supporting correspondence and notes re patents	Greater of "life of copyrights, licenses, agreements, bills of principal document sale, permits, liabilities, etc. which it supports" or 3 years

Society Risk Management Policy

The Board of Directors of the Illinois Audubon Society (IAS) has ultimate responsibility to protect the land the Society owns and cares for. The board also has a legal duty to protect the organization's other assets and resources, such as its people and reputation. The IAS Board must exercise care in determining how we steward the land we conserve, while also ensuring the proper use and protection of financial, human and other assets essential to advance the mission of the Society. Numerous Federal and State statutes, regulations and codes, contractual insurer requirements, and various industry-based standards clearly define the Society's responsibilities for risk management.

The Society and its Board (meaning hereafter IAS Headquarters and state-wide governing board) account and legally report for the organization' s finances, maintain corporate certifications, and uphold an annual certified audit requirement. The Board is held to a conflict of interest requirement. As these responsibilities are required by law, the Board of Directors are indemnified by organizational bylaws.

Chapter boards and sanctuary committees are not indemnified by the Society. The Society provides liability insurance coverage for its chapters, sanctuaries and sanctuary committees. Therefore, the following provisions are necessary for the Society's headquarters, chapters and sanctuary committees to comply with indemnification requirements or statutory laws:

1. The Society Board's Long-range Planning Standing Committee, with the advisement of the Land Protection & Stewardship Standing Committee, will oversee risk management for the Society, to include risk identification, evaluation and mitigation.
2. Society Board representatives, and / or the Society's Executive Director will visit and tour each Society sanctuary / property at least once each year.
3. The Society's Board must review and approve all posted rules and regulations for public visitation on each Society sanctuary / property.
4. Local sanctuary committees will identify and, if capable, mitigate any public or volunteer safety hazards on their sanctuaries. Hazard mitigation beyond their capacity must be identified to the IAS Executive Director
5. In the event of an accident or injury at a sanctuary or in conjunction with a chapter or sanctuary committee-organized volunteer work effort, the local chapter or sanctuary committee must promptly notify the IAS Executive Director.
6. Stewardship volunteers operating powered equipment or conducting prescribed burns must be at least 18 years old.
7. Stewardship volunteers are required to complete annually a liability waiver for activities on IAS properties
8. Liability waivers are also recommended for IAS volunteers working on non- IAS owned properties, unless the property owners have required liability waivers. Waivers should be maintained for record for two years. A sample liability waiver form can be found on the IAS website.
9. The Society must approve and let all contracts which expend Society funds. All Society contracts will require contractors to have general liability, vehicle, and workers' compensation insurance in accordance with state law.
10. All prescribed burns conducted by the Society (on Society properties or convened in the name of the Society or using Society-owned equipment) must be conducted in accordance with the Illinois Prescribed Burning Act (525 ILCS 37/1) and Title 17, Illinois Administrative Code, Part 1565.
11. Local sanctuary committees will provide stewardship volunteers, as a minimum, rudimentary, initial on-the-job training. Training should be documented and maintained for the duration of volunteer involvement. Recurring training, depending on volunteer performance, is merited for the safe and

proper use of powered equipment and herbicides. The IAS website suggests reading and viewing materials to commence initial training.

12. Stewardship volunteers will use Personal Protective Equipment (PPE) where merited (e.g. goggles, gloves, helmets, hearing protectors, chainsaw chaps, Nomex etc.).
13. All application of herbicides / pesticides on Society properties or applications by stewardship volunteers in the name of the Society must be done in accordance with the Illinois Pesticide Act (450 ILCS 60) and Title 8, Illinois Administrative Code, Part 250, and product manufacturers' Material Handling / Safety Data Sheets.
14. Society insurance may not indemnify certain special events involving watercraft. In some cases, the Society may have to seek a special insurance endorsement, which will require lead-time.
15. Society insurance will not indemnify travel outside of the United States.
16. Alcohol may be served at Society, chapter and sanctuary events provided it is served for free or brought by event participants. No money can change hands at the event, including the receipt of dues or donations. The only exception is alcohol can be sold by a third party with a liquor sales license at the event.
17. The Illinois Nature Preserves Commission must provide a special use permit for chapters or sanctuaries to host special events at dedicated Illinois Nature Preserves for groups of 25 or greater participants.
18. Chapters and sanctuary committees who hold Society-owned equipment will assist headquarters' staff with an annual fixed asset inventory.
19. Chapters and sanctuary committees must not conduct any activities that conflict with the mission, policies, goals, or philosophy of the Society. Chapters and sanctuary committees must not claim to represent the interests or positions of the Society without the consent of the Board of Directors.
20. Chapters and sanctuary committees, in conjunction with submission of recertification requirements, annual reports, and annual budget requests will acknowledge their understanding of and compliance with these policies.

Naming Rights Policy

The Society seeks to recognize persons who have supported the Society through outstanding services and/or significant financial contributions. The Society provides naming opportunities in recognition of individuals and corporations for outstanding services to the Society and for significant financial contributions. These naming opportunities, with necessary Board of Directors (hereinafter "Board") approval, may include but are not limited to acquired lands, outdoor areas or by way of a designated plaque or nameplate.

A written proposal for naming acquired lands, outdoor areas or by way of a designated plaque or nameplate in honor of a member of the community will also be considered when that person has given distinguished service to the Society that merits recognition in the Society's history or when a person or corporation has given outstanding service or a financial contribution towards the acquired lands or outdoor areas.

Only individuals and organizations whose action and or programs are compatible with the mission, policies, goals and values of the Society will be considered in naming acquired lands, outdoor areas or by way of a designated plaque or nameplate.

The Naming Rights Policy includes features, which may be outdoor areas, acquired lands or by way of a designated plaque or nameplate. Other items may be recommended for naming after consultation with the Executive Director and Board.

1. Definitions:
    a. An *outdoor area* may include any outdoor space including: garden space, reading space, patio or similar space.
    b. *Acquired lands* may include tracts of land donated to the Society or purchased by the

Society.

c. A *designated plaque or nameplate* may include an inscribed commemorative thin, flat plate or tablet of metal, porcelain, etc., intended for ornament, as on a wall, set in a piece of furniture or boulder.

d. *Financial contributions* include outright gifts of money, securities, in-kind donations and endowments.

2. Guidelines for Naming
   a. A naming opportunity must be consistent with the Society's mission and goals.
   b. Appropriate financial contributions for such naming opportunities will be at the discretion of the Board. Naming opportunities due to financial contributions, outdoor areas, acquired lands or by way of a designated plaque or nameplate may be named directly after the benefactor, or it may retain or be given a functional title following which the benefactor will be recorded as its sponsor. Proposals for naming should be submitted to the Executive Director in writing, and should contain specific information in support thereof, including any guidelines on how the donated funds are to be used to support the named outdoor area, acquired lands or by way of a designated plaque or nameplate. If endorsed by the Executive Director, the proposal will be forwarded to the Board for approval. The Board reserves the right to name acquired lands, outdoor areas or by way of a designated plaque or nameplate according to what it deems best for the Society.
   c. A proposal for naming acquired lands, outdoor areas or by way of a designated plaque or nameplate in honor of a person will normally be considered when that person is a major benefactor to the Society who merits recognition.
   d. The naming of acquired lands, outdoor areas or by way of a designated plaque or nameplate shall be finalized only after the financial commitment by the individual or corporation has been honored in full and not on the basis of a pledge for future funds, unless a contract is entered into for such purpose.
   e. In the event that the Society does not receive the full amount of the donation contracted for the naming opportunity, the Executive Director may recommend to the Board that the use of the benefactor's name for the identified naming opportunity be discontinued.
   f. If the naming of acquired lands, outdoor areas or by way of a designated plaque or nameplate is based on outstanding service to the Society system, the next of kin or the family of a person whose name is being considered to name acquired lands, outdoor areas or by way of a designated plaque or name plate will be notified in writing prior to completion of the naming process.
   g. All documents must be finalized before the Society issues final approval for a naming opportunity. No publicity shall be initiated until a contract is in place.
      i. While the Board is grateful for and encourages donations from all individuals, businesses and organizations, the Board has the right to decline any gift to the Society and/or reject naming proposals.
   h. The Board reserves the right to terminate or alter a naming designation that currently exists in its sole discretion.

3. Gift Recognition Replacement-Special Considerations

   A request to rename acquired lands, outdoor areas or by way of a designated plaque or name plate shall conform to the following principles:

   a. In the event a facility is drastically altered through construction, renovation, or repair, any donor plaques displaced as a result of this will be rededicated in an alternative location in accordance with the time frame developed for the original gift.
   b. Recognition will be as long as the Society owns the acquired or donated lands.

c. Recognition by way of a designated plaque or nameplate will exist for the useful life of the object and the Society shall not be obligated to name any replacement object.
d. Lands which are acquired and are planned to be sold or donated to another entity will not be named.
e. Any property sold or donated (i.e., no longer a Society property) will not carry the name with it to the new owner. The new owner has the ability to name the property whatever they wish.

4. Dedication Ceremony and Plaque, Inscription, or other Recognition
The Board reserves the right to choose the wording, size, location and style of the plaque, inscription or other recognition that this is a Society property. An appropriate dedication ceremony may be planned and conducted.
5. Proposals for naming acquired lands, outdoor areas or by way of a designated plaque or nameplate may be submitted at any time during the year to the Executive Director for review.
   a. A proposal should include:
      i. Applicant name
      ii. Contact information including address, telephone, and email address
      iii. Naming opportunity of interest
      iv. Statement of the amount and method of the financial contribution to the Society
      v. Statement of the outstanding services toward the development of the Society system when the recognition is based upon merit rather than financial contributions
      vi. Justification compliant with the criteria and objectives outlined in this policy
   b. An official letter of response will be sent acknowledging the proposal and outlining the steps necessary to proceed with the naming process or declining the proposal and stating the reason for this action.
   c. The Executive Director will present to the Board the naming proposal with appropriate documentation.
   d. The Board will approve the design, wording, and placement of any permanent plaques, inscriptions or other recognitions.

6. Donations of Real Estate/Materials/Equipment and Funds to Purchase
   a. Donations of real estate/materials/equipment and funds to purchase real estate/materials/equipment will be accepted with the understanding that the Society reserves the right to determine if, and in what manner, the donated items will be used. The Society will make a good faith effort to use monies in accordance with the wishes of the donor(s) and the instructions of the Gift/Donations Form. The Society may refuse proposed gifts if restrictions are counter to Society policies.
   b. Gifts of real estate/materials/equipment and items donated become the property of the Society, and are accepted with the understanding that they are subject to the same selection criteria as purchased real estate/materials/equipment. Items not selected for the collection may be passed on to another institution or Society, or to the Friends of the Society for sale. All proceeds from the sale of donated materials will go to Society. Acknowledgement of gifts for tax records may be provided, but appraisal of the value of donated items is not made.

PERSONNEL

Equal Opportunity Employer

1. Illinois Audubon Society (hereinafter "Society") is an equal opportunity employer and complies with all applicable federal, state, and local fair employment practices laws. The Society strictly prohibits and does not tolerate discrimination against employees, applicants, or any other covered persons because of race, color, religion, creed, national origin or ancestry, ethnicity, sex, gender (including gender nonconformity and status as a transgender or transsexual individual), age, physical or mental disability, citizenship, past, current, or prospective service in the uniformed services/military status, genetic information, pregnancy, order of protection status, marital status, sexual orientation, unfavorable discharge from military service, arrest record, expunged or sealed convictions, status as a victim or perceived victim of domestic or sexual violence, or any other characteristic protected under applicable federal, state, or local law. All Society employees, other workers, and representatives are prohibited from engaging in unlawful discrimination. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, training, promotion, discipline, compensation, benefits, and termination of employment.

2. The Society complies with the Americans with Disabilities Act (ADA), as amended by the ADA Amendments Act, the Illinois Human Rights Act (IHRA), and all applicable state and local law. Consistent with those requirements, the Society will reasonably accommodate qualified individuals with a disability if such accommodation would allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship. If you believe you need an accommodation, please make a request to the Executive Director. The Society will also, where appropriate, provide reasonable accommodations for an employee's religious beliefs or practices.

Categories of Employees

1. Exempt, Full-Time Professional or Administrative/Management. A full-time Exempt employee works a minimum of 40 hours per week and works for 52 weeks of the year, including paid holidays, vacation, and sick time, and is salaried. The employees have a minimum of a Bachelor's Degree from an accredited college or university, or equivalent work experience.
    a. Exempt positions are those professional, or administrative/managerial jobs that are exempt from some provisions of Wage & Salary Labor laws, primarily, those provisions dealing with compensation for overtime and consecutive days of work. Job content that generally makes a position Exempt follows:
    b. More than 50% of the person's time is spent in a decision-making role, involving the establishment of management policies or functions; the use of individual discretion and judgment; or the direction of a group of employees or function.
    c. The primary job duty requires specific specialized study, training, credentials, or an academic degree in a recognized profession.
    d. The primary job duty involves the performance of original artistic endeavor that requires invention, imagination or special talent.
    e. Positions not consistent with these guidelines are classified as Non-exempt.
2. Exempt, Part-time Professional or Administrative/Management. Part-time Exempt employees work less than 40 hours per week, less than 52 weeks per year, or some combination of both. This describes continuous employment, not termination and re-hire within the same fiscal year. These employees have a minimum of a Bachelor's Degree from an accredited college or university, or equivalent work experience.
3. Full-Time, Non-Exempt. Full-time, Non-Exempt employees perform clerical or non-skilled work and normally require a High School Diploma, with some college level work desired. They work 40 hours per

week, and 52 weeks per year including paid holidays, vacation, and sick time, and are paid for the hours worked.

4. Part-Time, Non-Exempt. Part-time, Non-exempt employees work less than 40 hours per week, less than 52 weeks per year, or some combination of both. This describes continuous employment, not termination and re-hire within the same fiscal year. They work scheduled hours and are paid for the hours worked.
5. Temporary. Temporary employees are Non-exempt and may be full-time or part-time, working scheduled hours for a period, specified in advance, of no more than one year.
6. Contract. Contract employees are those whose services are contracted for from a staffing agency (e.g. Manpower or Kelly.) They are formal employees of the contracting agency, which administers the employee's compensation, payroll taxes, special recognition, benefits and performance. The contract employee works under the specific direction of an IAS. Exempt employee, usually on IAS premises

<u>Time Records</u>

All employees are required to maintain a daily record, in a form designated by the Executive Director, of hours worked, including evening and weekend hours. For payroll purposes, hourly employees will submit their time record every two weeks to the Executive Director.

<u>General Lines of Authority</u>

The Society is governed by a volunteer Board of Directors. The Executive Director is hired by the Board to manage day to day operations of the Society and oversee all of its activities. The employment of full-time employees and the layoff, release, or discharge of such employees, shall be carried out by the Executive Director with the approval of the Executive Committee of the Board. The employment of part-time employees to fill authorized positions, and the layoff, release, or discharge of such employees, shall be carried out by the Executive Director. The Executive Director, with the approval of the Executive Committee, is responsible for approving and terminating all services arranged under a contractual agreement. Supervisory responsibility for all employees will remain with the Executive Director or his/her designee.

<u>Probationary Period</u>

1. All new employees will be considered probationary for the first six months of employment.
2. By the end of this period, a written performance appraisal will be completed by the Executive Director, or the Executive Director's designee. This appraisal will be discussed with the employee on a one-to-one basis. At any time during the probationary period, the Executive Director, with the approval of the Executive Committee, may determine that the employee's performance is unsuitable and should be released.

<u>I-9 Form</u>

All new employees must complete an I-9 form to verify identity and employment authorization. The Immigration Reform and Control Act of 1986 requires all employers to certify an employee's identity and work eligibility.

<u>Smoking</u>

Employees are not permitted to smoke while at work on Illinois Audubon Society property.

<u>Substance Abuse</u>

Any employee involved in the unlawful use, sale, manufacturing, dispensing or possession of controlled substances, illicit drugs and alcohol on Society premises or work sites, or working under the influence of such substances, will be subject to disciplinary action up to and including dismissal and referral for prosecution.

Hours of Work

1. The standard work day is 8:00 am to 5:00 pm, Monday through Friday.
2. The lunch period normally will be at noon for one hour's duration, will be unpaid time, and will be uniform for a particular location.
3. Starting and quitting times for all employees normally will conform to the standard working day; however, for an individual or for an entire working location, exceptions from standard may be appropriate. Such exceptions will require the approval of the Executive Director.

Pay Period and Overtime

1. All salaried employees will be paid bi-weekly.
2. Professional and administrative employees may on occasion be required to work more than forty hours in a week and will not receive compensatory time off or overtime pay. Clerical or unskilled employees will be compensated at one and one-half their regular hourly rate for any time worked beyond 40 hours in a week. (Note: A work week will begin on Monday and end on Sunday.)

Time Off Benefits

1. Vacation leave is subject to approval by the Executive Director or the Executive Director's designee and should be scheduled as far in advance as possible. The Executive Director's vacation leave must be approved by the Executive Committee of the Board.
2. Full-time employees earn vacation leave benefits according to the following schedule:

Months of Service From Date of Hire	Vacation Accrual Per Year
0 - 36	2 weeks (10 working days)
37 - 72	3 weeks (15 working days)
73 and over	4 weeks (20 working days)

3. Part-time employees earn vacation time on a prorated basis, according to the percentage of full-time worked.
4. Unused vacation may not be carried over from one anniversary year to the next unless approved by the Executive Director. Carryover vacation time by the Executive Director must be mutually agreeable by the Director and the Executive Committee.
5. No vacation can be converted to extra pay. A holiday that falls during a vacation is not counted as a vacation day. If a payday falls within the vacation period, the employee can request that pay be given on the last working day before the vacation.

Holidays

1. The following paid days will be observed:
    a. Memorial Day
    b. Juneteenth
    c. July 4th
    d. Labor Day
    e. Thanksgiving Day and the following Friday

f. Christmas Eve through New Year's Day

g. Three floating holidays per calendar year

2. In the event that a holiday (other than Christmas and New Year's) falls on a weekend, either the Friday before or the Monday following the weekend will be taken as a day off, according to how the general public celebrates the holiday. Only full-time employees will be paid for holidays.

Paid Sick Leave

Paid sick leave may only be taken when the employee is unable to work for medical reasons. Full-time employees will accumulate sick leave at the rate of one day per month of employment up to a maximum of 60 working days. Sickness payment will be made only to the extent of sick leave eligibility. Vacation time can be used to extend this limit in case of protracted illness. A physician's statement is required for a continuous period of illness beyond 3 days. When an employee leaves the Society, there will be no redemption for unused sick leave time.

Bereavement Leave

Any employee suffering a death in the immediate family may receive up to three continuous work days off without loss in pay and without loss in vacation days. Immediate family is defined to include spouse, son, daughter, mother, father, brother, sister, step-child, stepfather, step-mother, grandparents, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, and sister-in-law.

Pregnancy Rights

Employees who are pregnant, recovering from childbirth, or have a medical or common condition related to pregnancy have the right to:

a. Request a reasonable accommodation for their pregnancy, such as more frequent bathroom breaks, assistance with heavy work, a private space for expressing milk, or time off to recover from their pregnancy;

b. Reject an accommodation offered by the Company for their pregnancy that they do not desire; and

c. Continue working during their pregnancy if a reasonable accommodation is available that would allow them to continue performing their job.

IAS will not discriminate against employees because of their pregnancy and will not retaliate against employees because they requested a reasonable accommodation. IAS will not fire, refuse to hire, or refuse to provide employees with reasonable accommodations because of their pregnancy.
For more information on pregnancy-related rights, visit www.illinois.gov/dhr.

Unauthorized Absence

Any employee who takes an unreported or unauthorized absence may be terminated after three consecutive working days of such absence. This termination is considered to be initiated by the employee and will be considered as a resignation.

Jury Duty

Time off with pay (less the payment received from the court for jury duty) is granted to any full-time employee called to jury duty. An employee will not be required to use vacation time for this obligation.

Medical Insurance and/or Retirement Benefits

There will be none except that which is determined through negotiations with the Executive Committee and approval by the Board of Directors.

Dress Code

All personnel are expected to dress appropriately in accordance with the work being done.

Expense Accounts

1. Expense statements are to be submitted monthly and reimbursed as soon as possible by the Society.
2. Expense statements are due no later than three weeks following the end of the month in which expenses are incurred
3. Expenses, which should be reasonable, are to include the use of the employee's automobile (reimbursed at a rate to be set by the Board,) car rental, hotel or motel bills, public transportation, tolls and parking, telephone calls, meals, conference fees, and other travel-related matters.
4. At no time shall non-travel related expenses be included on an expense statement. Receipts are to be submitted for all expenses except minor tolls, telephone calls, etc.
5. The Executive Director will review and approve all expense statements.

Position Descriptions

Position descriptions are to be developed for all staff jobs, and are to be reviewed periodically.

Performance Appraisals

1. The work performance of all full-time employees normally will be evaluated every 12 months by the Executive Director or his/her designee. On occasion, it may be necessary to conduct an appraisal at less than a 12-month interval. The performance appraisal is a confidential matter best conducted on a one-to-one basis. Under no circumstances is this important function to be done by a group or committee (except in the case of the Executive Director, whose performance will be evaluated annually by the Board of Directors.) A written appraisal shall be prepared, and then discussed with the employee. The employee shall have the right to make comments to be added to his/her file.
2. The formal position description for the employee's job is to be the basis for the performance evaluation. It should be used for not only measuring job performance, by also for establishing goals and objectives for the months ahead.

Personnel Problems

Problems and suggestions should be discussed first with the employee's immediate supervisor. Should the need arise after that step is taken, the matter may be submitted in writing to the Executive Director, with a copy to the supervisor. The Executive Director may discuss the issue with the Executive committee of the Board (particularly if the employee requests this step,) but the Executive Director has final responsibility for a decision except in cases of layoff, release or discharge that require Executive Committee approval as stipulated under the General Lines of Authority.

Contract Disclaimer

These personnel policies have been developed as a guideline for IAS employees and in no way should be construed as an employment contract.

Terminations

Either the employee or the Society is free to terminate employment at any time unless a written contract exists with arrangements to the contrary.

Voluntary Termination

A voluntary termination occurs when an employee resigns at his/her own initiative. Full-time employees are expected to give two weeks' notice.

Layoff

A layoff occurs when a reduction in work force is made, either temporary or permanent. At least two weeks' notice will be given by the Society.

Release

A release occurs due to the inability of the employee to perform the job assignment as defined by the performance evaluation criteria, or due to extended illness beyond 60 days.

Discharge

A discharge occurs for "cause," such as theft, substance abuse, willful misconduct, dishonesty, excessive absences, insubordination, falsifying information, causing injury to another employee, or willful destruction of Society property.

Benefits at Termination

The employee will receive regular wage or salary for vacation earned but not used at the date of termination.

Employee Commitment to Membership Recruitment

It is considered an important responsibility of all Society employees to generate new memberships wherever possible. It is equally important to let existing members know that we appreciate their continuing support. Without constant attention to both of these aspects of membership, the Society cannot survive. Every public or personal contact may involve potential members of the Society.

Discounts for Employees

Employees are entitled to purchase Society-stocked merchandise at cost.

Intra-IAS Relationships

IAS employees are required to disclose all romantic or familial relationships with any other IAS employee, contractor, and/or Board member to the Executive Director. The Executive Director may disclose the relationship with Board.

Anti-Harassment Policy

1. All Unlawful Harassment Prohibited. IAS strictly prohibits and does not tolerate unlawful harassment against employees or any other covered persons including unpaid interns, independent contractors, consultants, and individuals who perform services based on a contract because of an employee's or other covered person's actual or perceived race, religion, creed, national origin, ancestry, sex, pregnancy, gender (including gender nonconformity and status as a transgender or transsexual individual), age (40 and over), physical or mental disability, citizenship, genetic information, past, current, or prospective service in the uniformed services, color, marital status, protective order status, unfavorable discharge from military service, sexual orientation, arrest record, expunged or sealed convictions, or any other characteristic protected under applicable federal, state, or local law.
2. Sexual Harassment. All IAS employees, unpaid interns, other workers, and representatives (including vendors, board members, and visitors) are prohibited from harassing employees, unpaid interns, independent contractors, consultants, and any individual who performs services for the employer under a contract, based on that individual's actual or perceived sex, sexual orientation, or gender (including pregnancy, gender-related identity, gender nonconformity, and status as a transgender or transsexual individual) and regardless of the harasser's sex or gender.
3. Sexual harassment means any harassment based on someone's actual or perceived sex or gender. It includes harassment that is not sexual in nature (for example, offensive remarks about an individual's sex or gender), as well as any unwelcome sexual advances or requests for sexual favors or any other conduct of a sexual nature, when any of the following is true:
    a. Submission to the advance, request, or conduct is made either explicitly or implicitly a term or condition of employment.
    b. Submission to or rejection of the advance, request, or conduct is used as a basis for employment decisions.
    c. Such advances, requests, or conduct have the purpose or effect of substantially or unreasonably interfering with an employee's work performance by creating an intimidating, hostile, or offensive work environment.
4. IAS will not tolerate any form of sexual harassment, regardless of whether it is:
    a. Verbal (for example, epithets, derogatory statements, slurs, sexually-related comments, or jokes, unwelcome sexual advances, or requests for sexual favors).
    b. Physical (for example, assault or inappropriate physical contact).
    c. Visual (for example, displaying sexually suggestive posters, cartoons, or drawings, sending inappropriate adult-themed gifts, leering, or making sexual gestures).
    d. Online (for example, derogatory statements or sexually suggestive postings in any social media platform including Facebook, Twitter, Instagram, Snapchat, etc.).

    This list is illustrative only, and not exhaustive. No form of sexual harassment will be tolerated.
5. Harassment is prohibited both at the workplace, at employer-sponsored events, and at any workplace or working location at which employees and other covered persons work.
6. Other Types of Harassment. IAS's anti-harassment policy applies equally to harassment of employee’s unpaid interns, independent contractors, consultants, individuals who perform services based on a contract, and any other covered persons based on an individual’s actual or perceived race (including traits associated with race, hair texture, and protective hairstyles such as braids, locks, and twists),

religion, creed, national origin, ancestry, age (40 and over), physical or mental disability, citizenship, genetic information, past, present, or prospective service in the uniformed services, color, marital status, protective order status, unfavorable discharge from military service, sexual orientation, arrest record, expunged or sealed convictions, pregnancy, or any other class or characteristic protected under applicable federal, state, or local law.

Such harassment often takes a similar form to sexual harassment and includes harassment that is:

1. Verbal (for example, epithets, derogatory statements, slurs, derogatory comments, or jokes).
2. Physical (for example, assault or inappropriate physical contact).
3. Visual (for example, displaying derogatory posters, cartoons, or drawings, or making derogatory gestures).
4. Online (for example, derogatory statements or sexually suggestive postings in any social media platform including Facebook, Twitter, Instagram, Snapchat, etc.).

This list is illustrative only, and not exhaustive. No form of harassment will be tolerated.

Harassment is prohibited at the workplace, at employer-sponsored events, and at any workplace or working location at which employees and other covered persons work.

7. Complaint Procedure. If you are subjected to any conduct that you believe violates this policy or witness any such conduct, you must promptly speak to, write, or otherwise contact the Executive Director or, if the conduct involves the Executive Director, the President of the Board of Directors. A fair and impartial review will be made of any allegations of prohibited harassment. At the conclusion of such a review, appropriate action will be taken which may include disciplinary measures up to and including discharge.

<u>Anti-Retaliation Policy</u>

IAS strictly prohibits and does not tolerate unlawful retaliation against any employee or intern, by any employee. All forms of unlawful retaliation are prohibited, including any form of discipline, reprisal, intimidation, or other form of retaliation for participating in any activity protected by law. Examples of protected activities include:

a. Lodging a good faith internal complaint (written or oral) with human resources or management specifically opposing unlawful discrimination or harassment or complaining about violations of wage and hour law (for example, if an employee believes he has been sexually harassed or not paid overtime he is owed).
b. Filing a good faith complaint of unlawful discrimination or harassment with the US Equal Employment Opportunity Commission (EEOC), the Illinois Department of Human Rights (IDHR), or in court.
c. Participating in IAS's internal investigation into allegations of sexual harassment.
d. Supporting another employee's internal or administrative complaint of unlawful discrimination (by, for example, testifying or providing an affidavit in support of a co-worker who has filed a discrimination complaint with the EEOC or IDHR).
e. Filing a good faith complaint with the US Department of Labor (DOL), the Illinois Department of Labor (IDOL), or in court about wage and hour violations or unfair pay practices, or participating in a wage and hour investigation or audit conducted by the DOL or IDOL.
f. Requesting an accommodation under the Americans with Disabilities Act or the Illinois Human Rights Act (IHRA).

The examples above are illustrative only, and not exhaustive. No form of retaliation for any protected activity will be tolerated.

Employees or volunteers who believe they have been harassed in violation of this policy have the right to file a charge with the Illinois Dept. of Human Rights Commission. For filing information, contact the Springfield office at (217) 785-5100, or the Chicago office at (312) 814-6200. The Commission may be contacted at (312) 814-6269.

Whistleblower Policy

1. It is expected that staff will observe high standards and personal ethics in conducting their duties and responsibilities.
2. No employee should suffer harassment or retaliation of any kind for reporting the unethical conduct of another employee. However, the complainant must be acting in good faith and have reasonable grounds for believing there has been unethical conduct in reporting the incident to the Executive Committee. The committee will then investigate and act on the allegation as necessary.

Other Leave

IAS complies with all state, federal, and local laws regarding leaves of absences. If you think you may need a leave of absence, contact the Executive Director to discuss the available options.

Acknowledgment of Receipt and Review

I, __________________ (employee name), acknowledge that on ________________ (date), I received a copy of IAS's Policy & Procedure Manual and that I understand that it is my responsibility to read, understand, and comply with the policies and procedures in the Manual. I understand that IAS has the maximum discretion permitted by law to interpret, administer, change, modify, or delete this policy at any time with or without notice. No statement or representation by any employee, whether oral or written, can supplement or modify this policy. Changes to this policy can only be made if approved in writing by the Board of Directors. I also understand that any delay or failure by IAS to enforce any work policy or rule will not constitute a waiver of IAS's right to do so in the future. I understand that neither this policy nor any other communication by a management representative or any other employee, whether oral or written, is intended in any way to create a contract of employment. I understand that, unless I have a written employment agreement signed by an authorized IAS representative, **I am employed at will and this policy does not modify my at-will employment status.** If I have a written employment agreement signed by an authorized IAS representative and this policy conflicts with the terms of my employment agreement, I understand that the terms of my employment agreement will control.

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____
Signature

____
Printed Name

____
Date